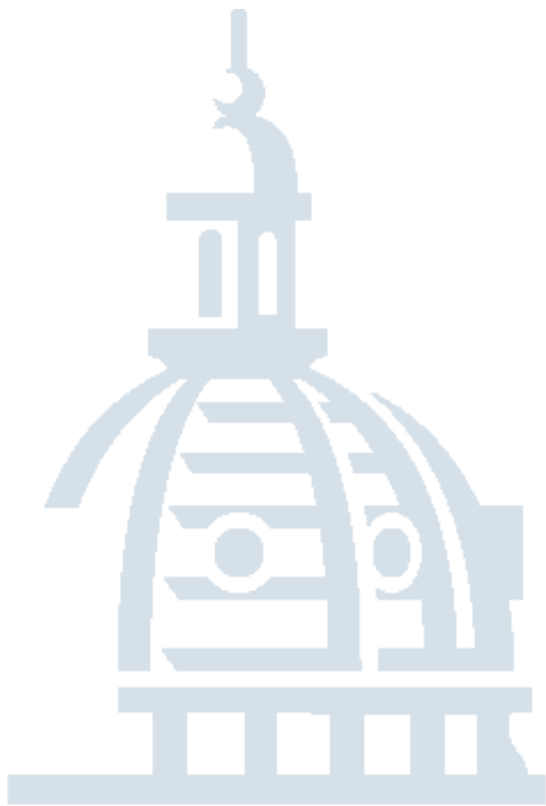


State of Iowa

FY 2018 Year-End Report on General Fund Revenues and Appropriations



**Legislative Services Agency,
Fiscal Services Division**

December 2018

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Introduction

This report examines Iowa's FY 2018 General Fund budget and includes an overall summary of the balance sheet from the time the FY 2018 budget was initially enacted in 2017 to the close of the fiscal year on June 30, 2018. The report includes information on General Fund revenue and appropriation trends over the last 10 years and provides information on various aspects of appropriation activity for FY 2018. The document also includes a summary of financial information on Iowa's reserve funds and the Taxpayers Trust Fund, as these funds are an integral part of the General Fund budgeting and decision-making process. Additional information on individual General Fund appropriations for FY 2018 is provided in the Appendix.

Summary of FY 2018 General Fund Budget

The FY 2018 General Fund budget was first enacted during the 2017 Legislative Session. The initial budget was based on total available resources of \$7.371 billion and net appropriations (after projected reversions) of \$7.263 billion, resulting in an estimated ending balance of \$107.3 million. As the fiscal year progressed, the FY 2018 budget went through numerous changes. The REC met in October and December 2017 and lowered the FY 2018 revenue estimate by \$133.0 million (1.8%) (**Chart 1**).

The budget also changed due to federal tax law changes signed into law on December 22, 2017. The significant changes that affected State revenues were the reductions in corporate and personal income tax rates. An analysis from the Iowa Department of Revenue estimated that State personal income tax revenues would increase due to Iowa's federal deductibility statute. Between January and March, the estimated impact of the federal law changes on Iowa revenue was revised several times by the Department of Revenue. The final estimate assumed Iowa's General Fund revenue would increase by \$28.4 million in FY 2018 and \$188.3 million in FY 2019.

In January 2018, the Legislative Services Agency (LSA) projected an FY 2018 budget shortfall of \$34.7 million. The estimate was revised in March to a projected shortfall of \$3.6 million. In order to bring the FY 2018 budget into balance, the General Assembly passed, and the Governor signed into law, [Senate File 2117](#) (FY 2018 Budget Adjustment Act). [Senate File 2117](#) reduced appropriations by a net total of \$23.3 million and transferred \$10.0 million in revenue from the Skilled Worker and Job Creation Fund to the General Fund. As a result of these actions, the General Fund surplus for FY 2018 was estimated at \$31.7 million by the close of the 2018 Legislative Session.

The FY 2018 General Fund budget ended the fiscal year with a surplus of \$127.3 million. This was \$95.6 million more than the previous estimate of \$31.7 million. Total net General Fund receipts ended the fiscal year at \$7.384 billion, which was \$103.3 million (1.4%) more than the estimate used at the close of the 2018 Legislative Session. Net appropriations ended the fiscal year \$7.7 million (0.1%) higher than estimated due to adjustments to standing appropriations totaling \$6.8 million and reversions being \$0.9 million less than estimated.

Chart 1
FY 2018 General Fund Revenue Estimates

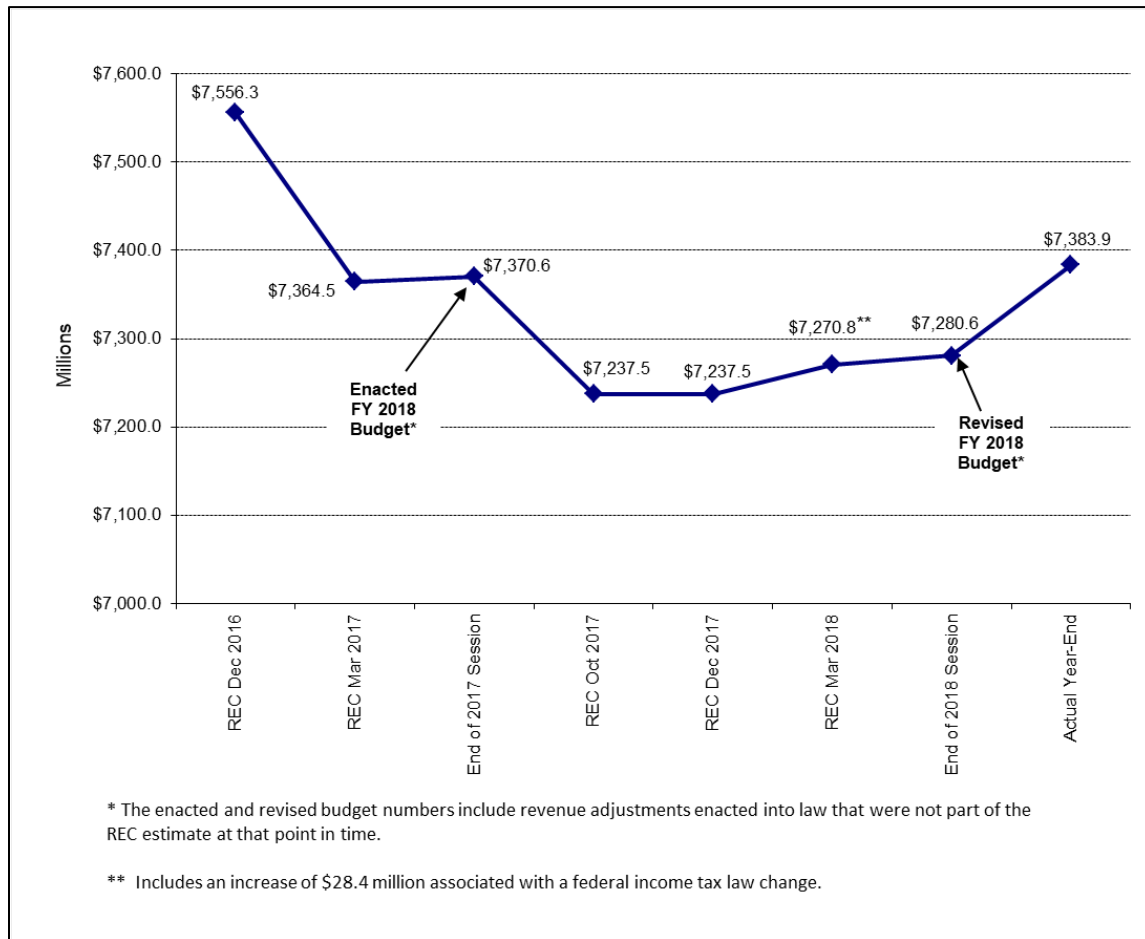


Table 1 shows the changes that occurred with the FY 2018 budget due to changes in revenue estimates and appropriation adjustments. The table shows the FY 2018 budget at three points in time:

- FY 2017 Actual: Shows the FY 2017 Year-End General Fund budget for comparison purposes.
- Enacted 2017 Session: Shows the estimated FY 2018 budget enacted during the 2017 Legislative Session.
- Revised 2018 Session: Shows the estimated FY 2018 budget after being revised during the 2018 Legislative Session.
- Actual: Shows the final FY 2018 budget at the close of the fiscal year.

Table 1
General Fund Budget
(In Millions)

		FY 2018		
	FY 2017 Actual	Enacted 2017 Session	Revised 2018 Session	Actual
Resources				
REC Estimate/Actual Receipts	\$ 7,095.9	\$ 7,364.5	\$ 7,242.4	\$ 7,383.9 ¹
Revenue Adjustments	131.1	6.0	38.2	0.0
Economic Emergency Fund Transfer	13.0	0.0	0.0	0.0
Net General Fund Receipts	7,240.0	7,370.5	7,280.6	7,383.9
Surplus Carryforward	18.2	0.0	0.0	0.0
Total Resources	\$ 7,258.2	\$ 7,370.5	\$ 7,280.6	\$ 7,383.9
Appropriations				
Enacted Appropriations	\$ 7,350.6	\$ 7,268.6	\$ 7,268.6	\$ 7,268.6
Adjustments to Standing Appropriations	1.1	0.0	9.0	15.8 ²
Net Supplemental/Deappropriations	- 88.2	0.0	- 23.3	- 23.3
Total Appropriations	\$ 7,263.5	\$ 7,268.6	\$ 7,254.3	\$ 7,261.1
Reversions	- 5.3	- 5.4	- 5.4	- 4.5
Net Appropriations	\$ 7,258.2	\$ 7,263.2	\$ 7,248.9	\$ 7,256.6
Ending Balance – Surplus	\$ 0.0	\$ 107.3	\$ 31.7	\$ 127.3

Numbers may not equal totals due to rounding.

¹ The revenue adjustments enacted during the 2018 Legislative Session are included in the actual receipts number.

² The Adjustments to Standing Appropriations includes a \$13.0 million appropriation to the Economic Emergency Fund.

General Fund Revenues

Net General Fund Receipts

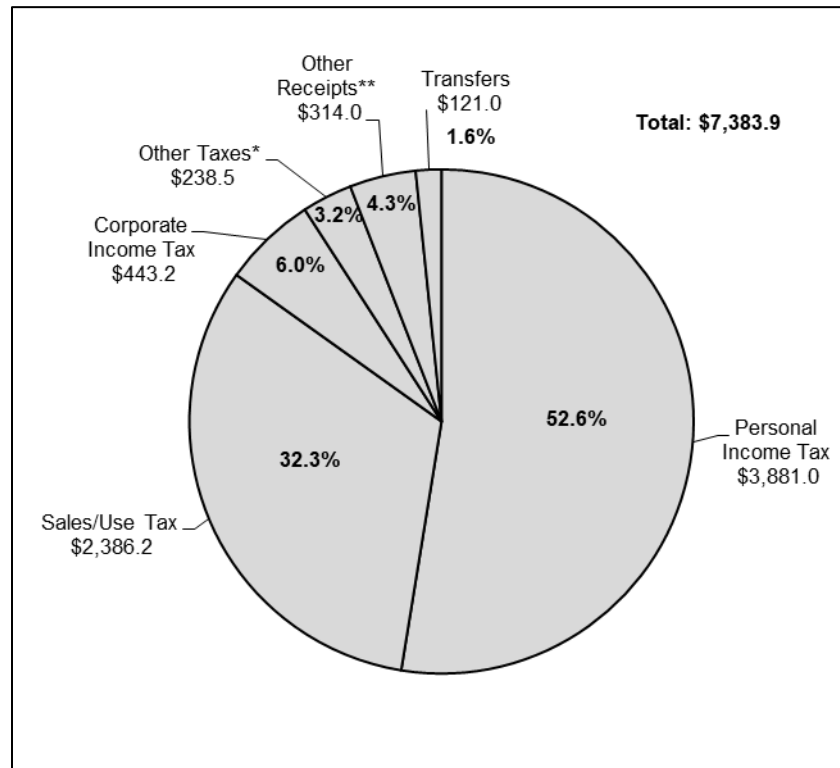
Net General Fund receipts for FY 2018 totaled \$7.263 billion, and the Fund received \$121.0 million in revenue transfers for total net General Fund receipts of \$7.384 billion. This represents an increase of \$143.9 million (2.0%) compared to FY 2017 (**Table 2**). However, the growth in net receipts before transfers totaled \$298.4 million (4.3%). This growth was driven by a \$239.4 million (6.6%) increase in personal income tax receipts. The decrease in transfer revenue in FY 2018 of \$154.5 million was the result of one-time transfers in FY 2017 from the Cash Reserve Fund and the Economic Emergency Fund totaling \$144.1 million. These transfers were enacted to help balance the FY 2017 budget.

Table 2
Summary of General Fund Net Receipts
(In Millions)

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018 vs FY 2017</u>	<u>Percent Change</u>
Net Receipts				
Personal Income Tax	\$ 3,641.6	\$ 3,881.0	\$ 239.4	6.6%
Sales/Use Tax	2,331.3	2,386.2	54.9	2.4%
Corporate Income Tax	432.0	443.2	11.2	2.6%
Other Taxes*	246.7	238.5	-8.2	-3.3%
Other Receipts	312.9	314.0	1.1	0.4%
Subtotal – Net Receipts	<u>\$ 6,964.5</u>	<u>\$ 7,262.9</u>	<u>\$ 298.4</u>	<u>4.3%</u>
Transfers	275.5	121.0	-154.5	-56.1%
Total Net General Fund Receipts plus Tran	<u>\$ 7,240.0</u>	<u>\$ 7,383.9</u>	<u>\$ 143.9</u>	<u>2.0%</u>
* Other Taxes includes: Inheritance, insurance, beer, franchise, and miscellaneous taxes.				

Of the total \$7.384 billion, 84.9% was collected from State income taxes and sales/use tax (net of refunds) (**Chart 2**). Corporate income taxes made up 6.0%, and the remaining 9.1% was comprised of numerous other sources. While these revenue sources fluctuate on an annual basis, these percentages have remained relatively consistent from year to year.

Chart 2
FY 2018 General Fund Net Receipts
(Dollars in Millions)



* Other Taxes include: Inheritance, beer, insurance, franchise, and miscellaneous taxes.

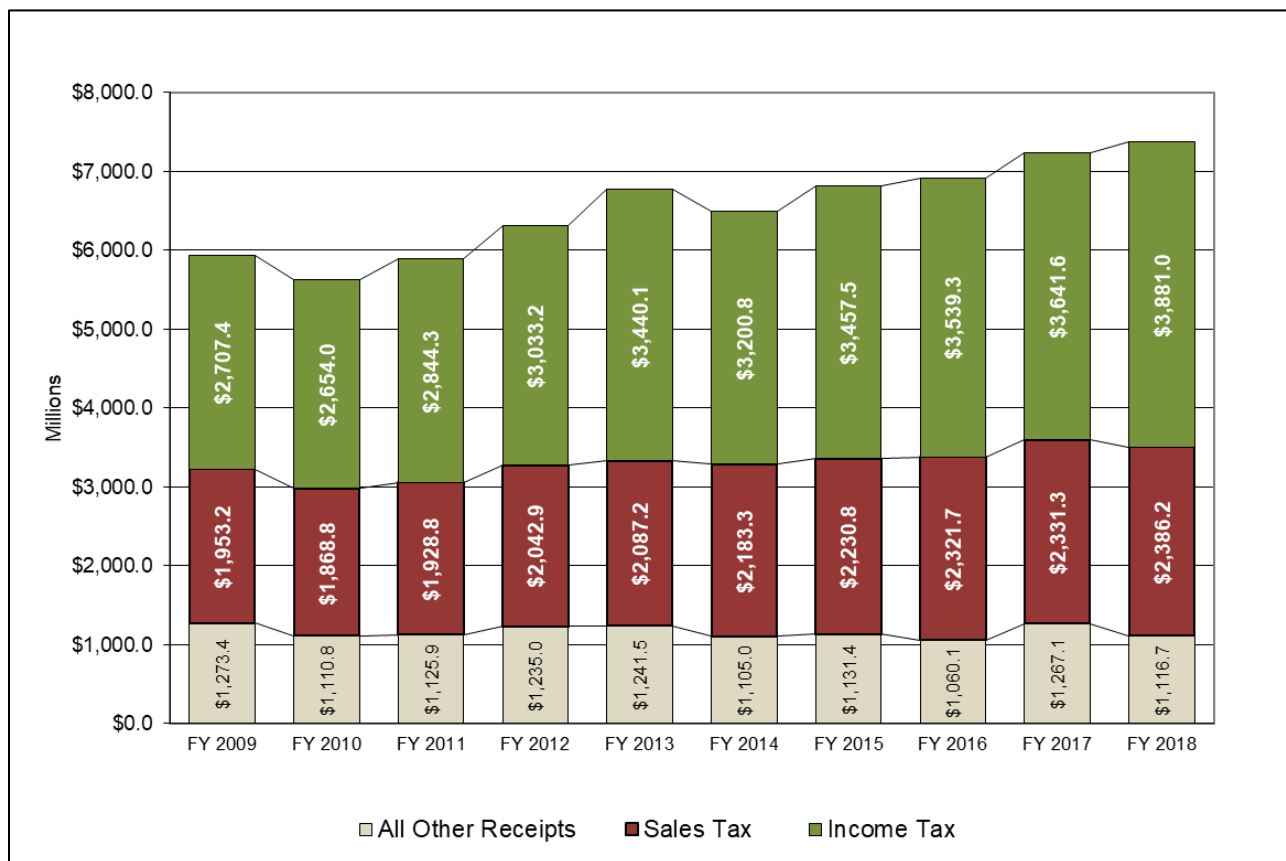
**Other Receipts include: Institutional payments, liquor profits, interest, fees, Judicial revenue, and miscellaneous receipts.

Revenue Trends

From FY 2009 to FY 2018, net General Fund receipts increased by \$1.450 billion, equating to an average annual increase of 2.5% (**Chart 3**). During this 10-year period, personal income taxes and sales/use tax increased by a combined \$1.607 billion, an average annual increase of 3.3%.

During this period, personal income tax grew by \$1.174 billion (4.1% annually) and sales/use tax increased \$433.0 million (2.2% annually). All other General Fund revenues combined experienced a net decrease of \$156.7 million from FY 2009 to FY 2018. The largest reductions during this period resulted from legislation that was enacted in FY 2014 that shifted cigarette and tobacco taxes to the Health Care Trust Fund and State wagering taxes to the Skilled Worker and Job Creation Fund.

Chart 3
General Fund Receipts Net of Refunds
(In Millions)



General Fund Surplus

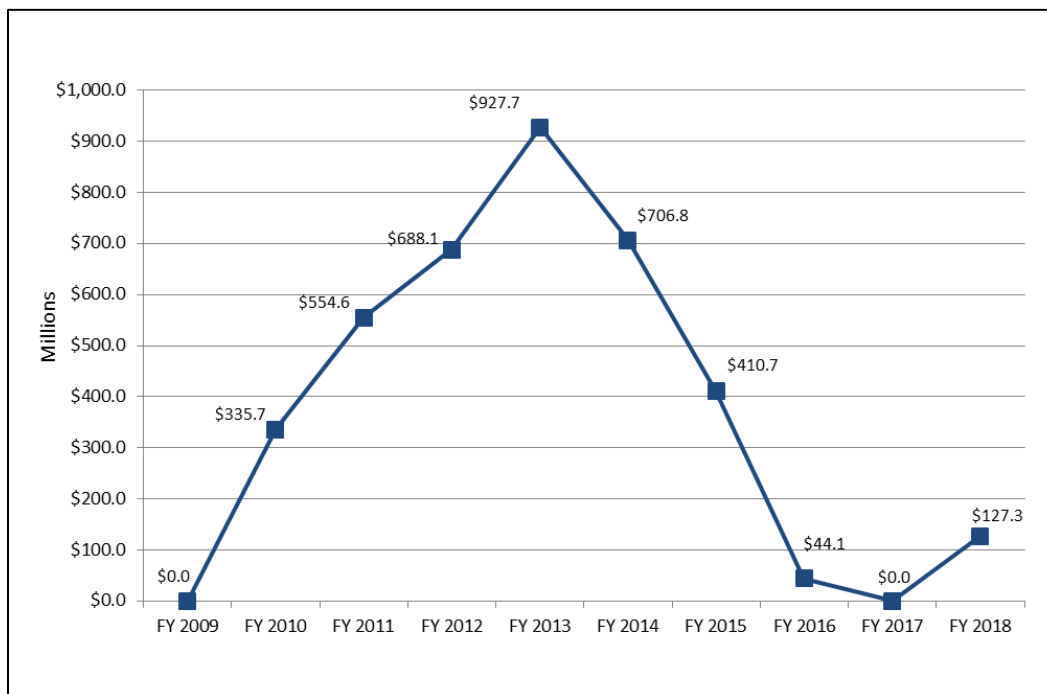
The surplus carryforward occurs if there is sufficient revenue from the previous year's surplus to fill up the State's reserve funds to the statutory level and to meet other reserve fund obligations, with the excess surplus revenue transferred to the General Fund.

Chart 4 shows how the General Fund surplus has fluctuated since FY 2009. The surplus grew significantly from FY 2009 to FY 2013. At the close of FY 2009, General Fund revenues decreased significantly below the estimates that were used when the budget was enacted. This resulted in the General Fund not having a surplus in FY 2009. However, by FY 2013, the General Fund surplus reached its peak at \$927.7 million as revenue growth exceeded the growth in appropriations during this four-year period.

From FY 2013 to FY 2017, the annual surplus declined due to the growth in appropriations exceeding revenue growth. Net appropriations (after reversions) increased \$845.1 million (13.2%), while the growth in net General Fund revenue (including transfers) was \$471.3 million (7.0%). Revenue growth also slowed due to legislation enacted during this five-year period that reduced taxes, increased tax credits, and transferred certain tax revenues from the General Fund to other funding sources.

For FY 2018, General Fund revenues (including transfers and carryforward funds) increased by \$125.7 million (1.7%) compared to FY 2017, while net appropriations decreased by \$1.6 million (0.0%). As a result, the General Fund ended the fiscal year with a surplus of \$127.3 million.

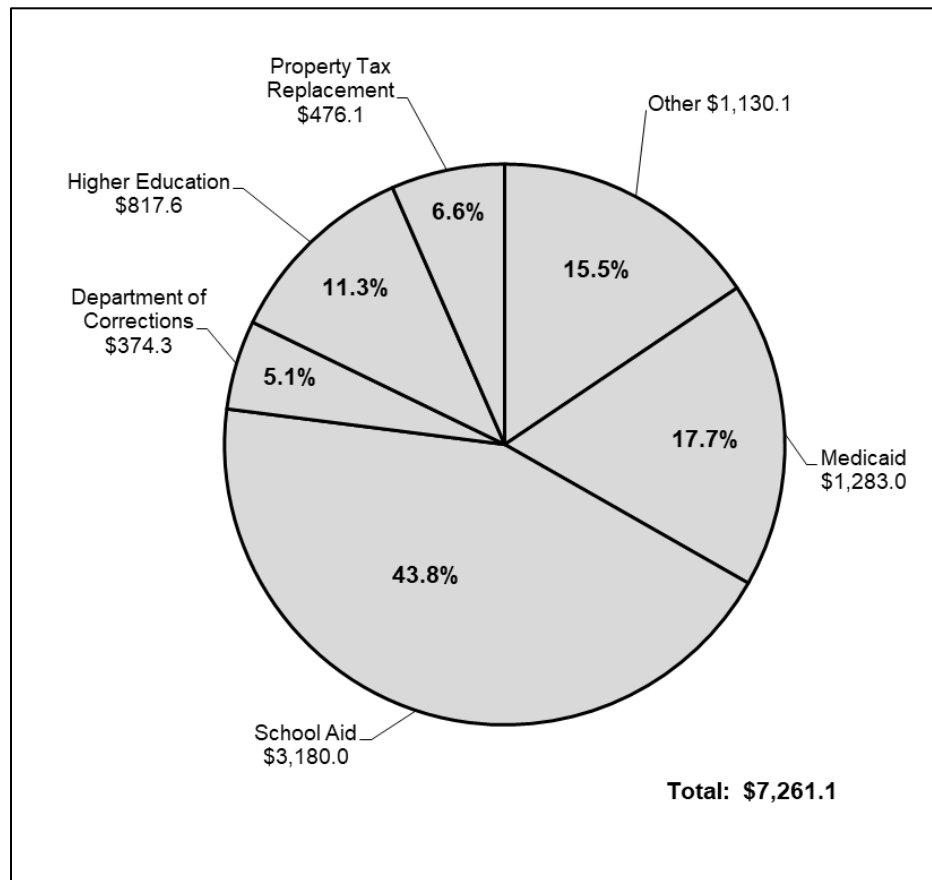
Chart 4
General Fund Surplus
(In Millions)



Appropriations

Chart 5 shows the FY 2018 appropriations divided into six categories. Of the six categories listed, School Aid and Medicaid comprised 61.5% of the total appropriations enacted in FY 2018. Appropriations for Higher Education (Regents institutions, community colleges, and the College Student Aid Commission) made up 11.3% of the total spending, and appropriations for the Department of Corrections and for Property Tax Replacement comprised 5.1% and 6.6%, respectively. The remaining 15.5% of the General Fund appropriations provided funding for all other departments and programs.

Chart 5
FY 2018 General Fund Appropriations
(In Millions)



The total funds appropriated in FY 2018 were relatively unchanged compared to FY 2017 (**Table 3**). A total of \$7.261 billion was appropriated in FY 2018, representing a decrease of \$2.4 million (0.0%) compared to FY 2017. Within the total funds appropriated, School Aid received an increase of \$90.6 million (2.9%). Appropriations for Higher Education and Medicaid were reduced \$24.8 million and \$20.2 million, respectively. Nearly every other area of the FY 2018 General Fund appropriation budget was reduced.

Table 3
Summary of General Fund Appropriations
(In Millions)

<u>Appropriation Categories</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2018 vs FY 2017</u>	<u>Percent Change</u>
School Aid	\$ 3,089.4	\$ 3,180.0	\$ 90.6	2.9%
Medicaid	1,303.2	1,283.0	-20.2	-1.6%
Higher Education	842.4	817.6	-24.8	-2.9%
Property Tax Replacement	476.6	476.1	-0.5	-0.1%
Department of Corrections	379.3	374.3	-5.0	-1.3%
Other	1,172.6	1,130.1	-42.5	-3.6%
Total	<u><u>\$ 7,263.5</u></u>	<u><u>\$ 7,261.1</u></u>	<u><u>\$ -2.4</u></u>	<u><u>0.0%</u></u>

Appropriations Trends

Over the 10-year period from FY 2009 to FY 2018, General Fund appropriations increased from \$5.959 billion to \$7.261 billion, an increase of \$1.302 billion. This represents an average annual increase of 2.2% over the 10 years (Chart 6).

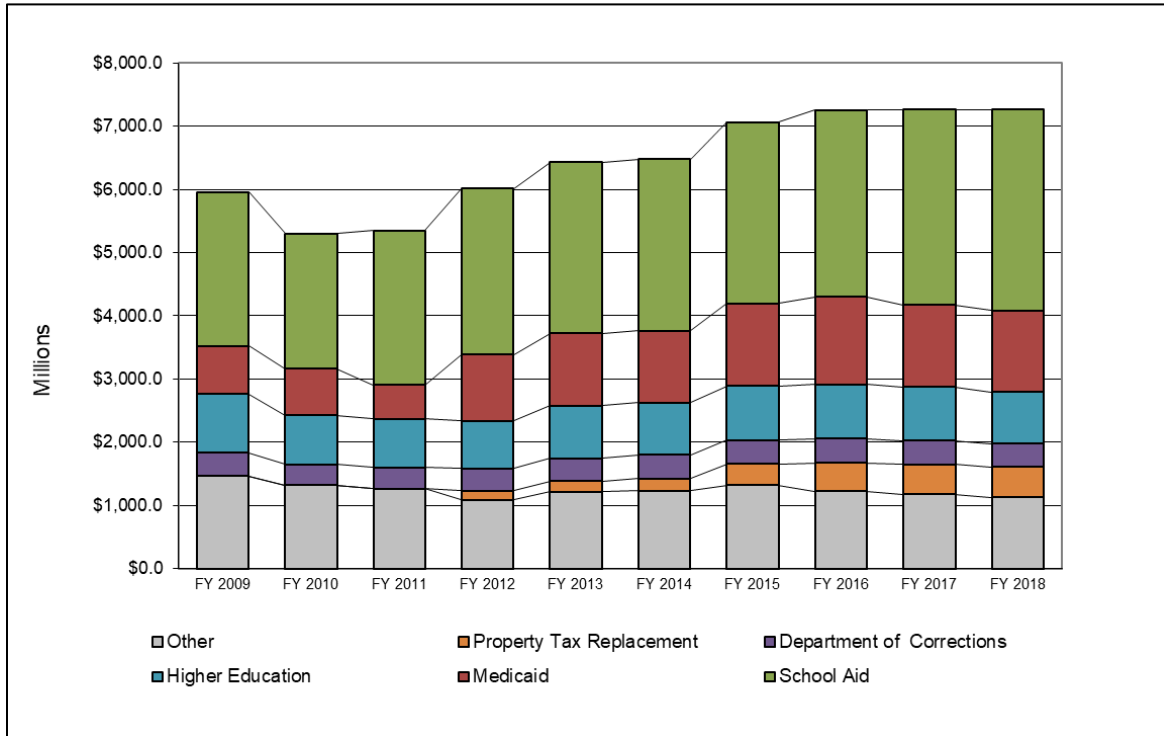
The area of the General Fund budget that is experiencing the fastest rate of growth is Medicaid, which currently comprises 17.7% of the total General Fund budget. From FY 2009 to FY 2018, the General Fund Medicaid appropriation increased by \$522.7 million, representing an average annual increase of 6.0% over the 10-year period.

School Aid comprises the largest portion of the General Fund budget at 43.8%, and therefore it has accounted for the largest dollar increase over the last 10 years. School Aid increased by a total of \$746.7 million during this period, representing an average annual increase of 3.0%.

Three other areas that comprise a substantial part of the General Fund budget include Higher Education, the Department of Corrections, and Property Tax Replacement appropriations. Together, these three budget areas account for approximately 23.0% of annual General Fund appropriations. Of these three budget areas, the appropriations for Property Tax Replacement have experienced the greatest dollar growth over the past two years, largely due to the enactment of [SF 295](#) (Commercial Property Tax Act) in 2013. The legislation phased in reductions to Iowa's commercial and industrial property taxes over a four-year period (FY 2015 to FY 2018) and created two standing appropriations designed to reimburse local governments for the reduced property tax revenue. The combined amount appropriated in FY 2017 for the Commercial and Industrial Property Tax Replacement and the Business Property Tax Credit totaled \$277.1 million. Beginning in FY 2018, the Commercial and Industrial Property Tax Replacement standing appropriation cannot exceed the amount appropriated in FY 2017.

Changes in the General Fund appropriations for Higher Education and the Department of Corrections from FY 2009 to FY 2018 were relatively modest in comparison to increases in other budget areas. During this 10-year period, funding for the Department of Corrections increased by \$9.1 million for an average annual increase of 0.3%, while appropriations for Higher Education decreased \$34.1 million for an average annual decrease of 0.8%.

Chart 6
General Fund Appropriations
(In Millions)



Summary of FY 2018 Appropriation Activity

Appropriations enacted by the General Assembly and signed into law by the Governor act as spending authority for State government for the subsequent fiscal year. Appropriations can be adjusted by several factors throughout the fiscal year, including supplemental appropriations, deappropriations, adjustments to standing appropriations authorized in statute to account for actual expenditures, and across-the-board reductions that may be initiated by the Governor.

In addition, other factors can affect the spending authority of State government during the fiscal year. These factors include: balances from appropriated funds brought forward from the previous fiscal year, transfers between appropriations, reversions, and unspent funds that are allowed to carry forward into the next fiscal year. The carryforward of funds can be authorized through the Iowa Code, which does not require annual reauthorization, or can be enacted in session law, which typically applies to a single fiscal year.

The General Fund appropriations enacted during the 2017 Legislative Session totaled \$7.268 billion for FY 2018. By the end of FY 2018, the standing appropriations were adjusted upward by \$15.8 million to account for year-end expenditures exceeding the amount budgeted. There was also \$23.3 million in net deappropriations enacted into law during the 2018 Legislative Session. These changes resulted in net appropriations of \$7.261 billion.

In addition to the appropriation adjustments, \$119.7 million of FY 2017 appropriated funds was carried forward for expenditure in FY 2018, while \$60.5 million in appropriated funds was unspent in FY 2018 and was allowed to carry forward to FY 2019. By the end of FY 2018, departments reverted \$4.5 million in appropriated funds back to the General Fund. The net expenditure of appropriated funds totaled \$7.316 billion for FY 2018 (**Table 4**).

Table 4
Summary of FY 2018 General Fund Appropriations

General Fund Appropriations	FY 2018
Enacted Appropriations 2017 Session	\$ 7,268,633,263
Adjustments to Standings	15,764,438
Supplemental/Deappropriations	-23,319,516
Total Net Appropriations	<u>\$ 7,261,078,185</u>
Other Activity	
Balance Forward from the Previous Year	\$ 119,687,907
Appropriation Transfers In	917,372
Appropriation Transfers Out	-917,372
Balance Carryforward to the Next Year	-60,545,036
Reversions Total	-4,510,383
Total Other Activity	<u>\$ 54,632,488</u>
Total Net Appropriated Funds Expended	<u><u>\$ 7,315,710,674</u></u>

Adjustments to Standing Appropriations

There are two types of standing appropriations as defined in the Iowa Code: limited and unlimited. A standing limited appropriation has a specific dollar amount that is established in the Iowa Code. For example, Iowa Code section [426.1](#) specifically appropriates \$39.1 million from the General Fund for the Agricultural Land Tax Credit Fund. The Agricultural Land Tax Credit Fund is guaranteed this appropriation unless the General Assembly, with the signature of the Governor, enacts legislation that changes the amount in the Iowa Code.

A standing unlimited appropriation does not have a dollar amount specified in the Iowa Code. The exact amount expended through these appropriations is not known until the close of the fiscal year. As the General Assembly and Governor develop the budget, an estimated amount is included for these standing unlimited appropriations. At the close of the fiscal year, these estimated appropriations are adjusted to reflect actual expenditures. For example, Iowa Code section [25.2](#) authorizes the State Appeal Board to pay claims against the State under certain circumstances, and related administrative costs. There is no specified dollar limit to the amount the Board can approve. When the FY 2018 budget was first enacted, \$3.0 million was budgeted for State Appeal Board costs. By the close of the fiscal year, the Board had approved claims and other expenses totaling \$7.5 million, necessitating an adjustment of \$4.5 million.

Included in the FY 2018 standing appropriation adjustments is a \$13.0 million appropriation to the Economic Emergency Fund for the repayment of a \$13.0 million transfer from the Economic Emergency Fund to eliminate a General Fund deficit in FY 2017. The repayment is required under Iowa Code section [8.55\(3\)\(e\)](#).

Table 5 lists the standing appropriations that received adjustments during FY 2018.

Table 5
FY 2018 Adjustments to Standing Appropriations

Department	Appropriation Name	Budgeted Appropriation	Adjustments	Final Net Appropriation
Administrative Services	Federal Cash Management	\$ 54,182	\$ -4,182	\$ 50,000
Administrative Services	Unemployment Compensation	421,655	47,719	469,374
Corrections	State Cases Court Costs	10,000	-10,000	0
Corrections	Real Estate - Capitals from Sales	0	19,669	19,669
College Student Aid	Tuition Grant - For-Profit	1,500,000	-124,914	1,375,086
Education	State Foundation School Aid	3,183,743,218	-4,190,506	3,179,552,712
Education	Transportation - Nonpublic Students	8,197,091	-1,457	8,195,634
Executive Council	Court Costs	57,232	359,698	416,930
Executive Council	Drainage Assessment	19,367	143,528	162,895
Executive Council	Public Improvements	9,575	-9,575	0
Human Services	Child Abuse Prevention	232,570	-25,133	207,437
Legislative Branch	Legislative Branch	31,870,000	3,666,297	35,536,297
Management	Appeal Board Claims	3,000,000	4,496,569	7,496,569
Management	Economic Emergency Fund Appropriation	0	13,038,163	13,038,163
Public Defense	Compensation and Expense	342,556	269,645	612,201
Public Health	Iowa Registry for Congenital & Inherited Disorders	223,521	18,545	242,066
Revenue	Homestead Tax Credit	135,071,538	2,235,220	137,306,758
Revenue	Ag Land Tax Credit	39,100,000	-27,857	39,072,143
Revenue	Elderly and Disabled Tax Credit	24,690,028	-3,948,494	20,741,534
Revenue	Commercial and Industrial Property Tax Replacement	152,114,544	-51,034	152,063,510
Revenue	Military Service Tax Refunds	1,961,234	-66,573	1,894,661
Revenue	Printing Cigarette Stamps	124,652	-70,891	53,762
Total		<u>\$ 3,582,742,963</u>	<u>\$ 15,764,438</u>	<u>\$ 3,598,507,401</u>

Supplemental Appropriations and Deappropriations

[Senate File 2117](#) (FY 2018 Budget Adjustment Act), enacted during the 2018 Legislative Session, deappropriated a total of \$25.5 million from FY 2018 appropriations and provided \$2.2 million in supplemental appropriations, resulting in a net reduction of \$23.3 million. For the most part, the Act specified dollar reductions to State agencies' budgets and directed the Department of Management (DOM), in consultation with the agencies, to determine how the reductions would be applied to individual line-item appropriations. However, there were instances when the Act specified a reduction to a specific line-item appropriation.

Table 6 summarizes the appropriation adjustments from [SF 2117](#). **Appendix A** provides a detailed list of the changes by appropriation.

Table 6
FY 2018 Supplemental Appropriations and Deappropriations

Department	Deappropriations	Supplemental Appropriations	Total Adjustments
Administrative Services, Department of	\$ -62,560	\$ 451,871	\$ 389,311
Auditor of State	-8,062	0	-8,062
Commerce, Department of	-12,433	0	-12,433
Executive Council	-777	0	-777
Governor/Lt. Governor's Office	-170,888	0	-170,888
Governor's Office of Drug Control Policy	-2,058	0	-2,058
Human Rights, Department of	-21,228	0	-21,228
Inspections & Appeals, Department of	-338,415	1,700,000	1,361,585
Management, Department of	-22,629	0	-22,629
Revenue, Department of	-528,271	0	-528,271
Secretary of State	-31,525	0	-31,525
Treasurer of State	-9,256	0	-9,256
Agriculture and Land Stewardship	-188,688	0	-188,688
Natural Resources, Department of	-123,373	0	-123,373
Economic Development Authority	-157,960	0	-157,960
Iowa Workforce Development	-166,960	0	-166,960
Blind, Iowa Commission for the	-19,720	0	-19,720
College Student Aid Commission	-94,172	0	-94,172
Education, Department of	-1,407,723	0	-1,407,723
Regents, Board of	-10,933,070	0	-10,933,070
Aging, Iowa Department of	-110,012	0	-110,012
Human Services, Department of	-4,316,042	0	-4,316,042
Public Health, Department of	-662,871	0	-662,871
Veterans Affairs, Department of	-102,041	0	-102,041
Attorney General	-378,471	0	-378,471
Civil Rights Commission	-10,431	0	-10,431
Corrections, Department of	-3,405,688	0	-3,405,688
Homeland Security and Emergency Management	-19,130	0	-19,130
Law Enforcement Academy	-8,607	0	-8,607
Public Defense, Department of	-59,193	0	-59,193
Public Safety, Department of	-200,000	0	-200,000
Judicial Branch	-1,611,815	0	-1,611,815
Legislative Branch	-287,318	0	-287,318
Total	\$ -25,471,387	\$ 2,151,871	\$ -23,319,516

Allocation of General Legislative Reductions

During the 2017 Legislative Session there were two appropriation bills enacted that required certain State agencies to allocate a general reduction across their line-item appropriations: [House File 640](#) (FY 2018 Administration and Regulation Appropriations Act) and [HF 653](#) (Health and Human Services Appropriations Act). [House File 640](#) required the Department of Inspections and Appeals to reduce its General Fund appropriations by a total of \$203,000. [House File 653](#) required the Department of Public Health and the Department of Human Services (DHS) to reduce their General Fund appropriations by a total of \$1.3 million and \$1.5 million, respectively. The legislation allowed the departments the flexibility to determine which appropriations to reduce.

Table 7 shows the allocation of the reductions to the various appropriations. Most of these appropriations were further reduced through the deappropriations enacted in [SF 2117](#), during the 2018 Legislative Session. **Appendix A** provides additional details on the changes to the individual appropriations.

Table 7
Session Law Reductions (2017 Legislative Session)

	FY 2018 Adjustment
HF 640 (Administration and Regulation Appropriations Act)	
Department of Inspections and Appeals	
DIA - Legislative General Reduction	\$ 203,181
<u>Allocated Reductions</u>	
Child Advocacy Board	\$ -44,608
Employment Appeal Board	-703
Administration Division	0
Administrative Hearings Division	-11,300
Investigations Division	-42,824
Health Facilities Division	-93,819
Food and Consumer Safety	-9,927
Total	<u>\$ -203,181</u>
HF 653 (Health and Human Services Appropriations Act)	
Department of Public Health	
DPH - Legislative General Reduction	\$ 1,281,367
<u>Allocated Reductions</u>	
Chronic Conditions	\$ -560,282
Community Capacity	-471,085
Essential Public Health Services	-300,000
Infectious Diseases	150,000
Public Protection	-100,000
Total	<u>\$ -1,281,367</u>
Department of Human Services	
DHS - Legislative General Reduction	\$ 1,467,303
<u>Allocated Reduction</u>	
Family Investment Program/JOBS	\$ -1,467,303

Balances Brought Forward

State agencies carried forward a total of \$119.7 million from FY 2017 appropriations to FY 2018 and \$60.5 million from FY 2018 appropriations to FY 2019. There are several circumstances that result in appropriated funds being carried forward to the next fiscal year.

- Iowa Code section [8.62](#) allows State agencies to use not more than 50.0% of unspent appropriated funds for employee training, technology enhancement, or purchases of goods and services from Iowa Prison Industries. Legislation enacted in the 2017 Legislative Session¹ suspended this provision for FY 2017. As a result, any unspent FY 2017 appropriated funds reverted to the General Fund at the close the fiscal year and did not carry forward into FY 2018 for purposes designated in Iowa Code section [8.62](#).
- Some agencies are provided authorization through legislation to carry forward unspent appropriated funds for program expenses in the next fiscal year.
- Some appropriations become obligated during the fiscal year they are made. However, a portion of the payments against those obligations may not be paid until the following fiscal year. The funds approved by the Executive Council under the Performance of Duty account fall into this category. The majority of these funds have been approved for disaster relief by the Council.

Of the \$119.7 million carryforward balance from FY 2017, \$99.5 million (39.8%) was associated with the Medicaid Program. In addition, \$99.5 million of the FY 2018 Medicaid appropriation was carried forward to FY 2019. Of that, \$54.7 million was due to shifting supplemental payments to the three managed care organizations (MCOs) from FY 2017 to FY 2018. Additional factors that led to the surplus include savings due to lower enrollment trends leading to fewer capitation payments and reduced fee-for-service spending, greater than anticipated rebates and recoveries, and increased revenues from a Child and Family Services transfer.

The carryforward balances are summarized by department in **Tables 8 and 9**, with additional detail provided in **Appendix A**.

Table 8
Appropriation Balances Carried Forward
from FY 2017 to FY 2018

	Balance Carryforward
Human Services, Department of	\$ 101,512,418
Corrections, Department of	5,037,300
Veterans Affairs, Department of	3,980,774
Iowa Workforce Development	2,938,840
Economic Development Authority	1,437,836
Natural Resources, Department of	1,108,469
Education, Department of	1,093,378
Treasurer of State	612,386
College Student Aid Commission	447,121
Agriculture and Land Stewardship	445,505
Attorney General	341,881
Inspections & Appeals, Department of	269,340
All Other Agencies	462,658
Total	<u>\$ 119,687,907</u>
Numbers may not equal totals due to rounding.	

¹ 2017 Iowa Acts, ch. 170, section 8 (SF 516 - FY 2018 Standing Appropriations Act).

Table 9
Appropriation Balances Carried Forward
from FY 2018 to FY 2019

	Balance Carryforward
Human Services, Department of	\$ 39,671,216
Veterans Affairs, Department of	6,493,068
Corrections, Department of	4,456,813
Iowa Workforce Development	2,853,598
Education, Department of	2,059,306
Economic Development Authority	1,564,293
Natural Resources, Department of	1,301,369
Revenue, Department of	862,156
Inspections & Appeals, Department of	485,895
Agriculture and Land Stewardship	218,300
All Other Agencies	579,023
Total	<u>\$ 60,545,036</u>
Numbers may not equal totals due to rounding.	

Appropriation Transfers

Iowa Code section [8.39](#) authorizes a State agency, with the approval of the Governor and the Director of the DOM, to transfer a portion of unexpended appropriated funds to another appropriation. The primary purpose of the transfer authority is to assist Executive Branch agencies in meeting financial obligations when unforeseen circumstances occur, not known at the time the budget was enacted, that could disrupt day-to-day operations. Iowa Code section [8.39](#) also requires that the General Assembly be notified at least two weeks prior to the funds being transferred. During FY 2018, the transfer authority under Iowa Code section [8.39](#) was used to transfer \$159,000 between appropriations.

Other sections of the Iowa Code provide transfer authority to specific departments. Iowa Code sections [904.116](#) and [905.8](#) allow the Department of Corrections to reallocate funds between line-item appropriations assuming certain reporting requirements are fulfilled. This authority has also been reiterated through annual session law. In addition, Iowa Code section [218.6](#) allows the Director of the DHS to transfer appropriations between the same types of institutions. This authority does not contain any notification requirements.

Table 10 summarizes the appropriation transfers made during FY 2018 and identifies those transfers made under Iowa Code section [8.39](#), as well as all other transfers.

Table 10
FY 2018 Appropriation Transfers

		Appropriation Transfer In	Appropriation Transfer Out	Net Change
Section 8.39 Transfers				
Administrative Services	Utilities	\$ 119,965	\$ 0	\$ 119,965
Revenue	Operations	0	-119,965	-119,965
Governor's Office	Governor/Lt. Governor's Office	0	-39,082	-39,082
	Terrace Hill Quarters	39,082	0	39,082
Subtotal Section 8.39 Transfers		\$ 159,047	\$ -159,047	\$ 0
Other Transfers				
Inspections & Appeals	Indigent Defense Appropriation	\$ 735,000	\$ 0	\$ 735,000
	Public Defender	0	-735,000	-735,000
	Administration Division	23,325	0	23,325
	Administrative Hearings Div.	0	-7,775	-7,775
	Investigations Division	0	-7,775	-7,775
	Health Facilities Division	0	-7,775	-7,775
Subtotal Other Transfers		\$ 758,325	\$ -758,325	\$ 0
Total All Transfers		\$ 917,372	\$ -917,372	\$ 0

Reversions

Unless an agency is allowed to carry forward unspent funds from an appropriation, the unspent funds will revert to the fund from which they were appropriated. State agencies had a total of \$4.5 million revert from FY 2018 General Fund appropriations, with the majority of these (23.9%) from appropriations to the DHS. **Table 11** summarizes the reversions by State agency. A detailed listing of all reversions by subcommittee is provided in **Appendix A**.

Table 11
FY 2018 General Fund Reversions

	Reversion Amount	Percent of Total
Human Services, Department of	-1,077,666	23.9%
Corrections, Department of	-977,509	21.7%
Revenue, Department of	-862,156	19.1%
Inspections & Appeals, Department of	-507,352	11.2%
Treasurer of State	-296,138	6.6%
Education, Department of	-243,992	5.4%
Public Health, Department of	-223,793	5.0%
Human Rights, Department of	-69,819	1.5%
Public Safety, Department of	-48,968	1.1%
Public Employment Relations Board	-43,341	1.0%
Parole, Board of	-42,869	1.0%
All Other Departments	-116,780	2.6%
Total	<u>\$ -4,510,383</u>	<u>100.0%</u>
Numbers may not equal totals due to rounding.		

Reserve Funds

At the close of FY 2018, the combined balances in the Cash Reserve Fund and the Economic Emergency Fund totaled \$620.3 million, which was \$116.8 million below the statutory goal of \$737.1 million (**Table 12**). This is also an increase of \$15.0 million (2.5%) compared to the combined balances in FY 2017.

In FY 2017, the balance in the Cash Reserve Fund was reduced by \$131.1 million due to the transfer of funds to the General Fund in [SF 516](#) (FY 2017 Standing Appropriations Act). This transfer was necessary to resolve a projected FY 2017 General Fund budget shortfall during the 2017 Legislative Session. [Senate File 516](#) also included funding that reimbursed the Cash Reserve Fund over two fiscal years, including a \$20.0 million General Fund appropriation in FY 2018 and a \$111.1 million appropriation in FY 2019.

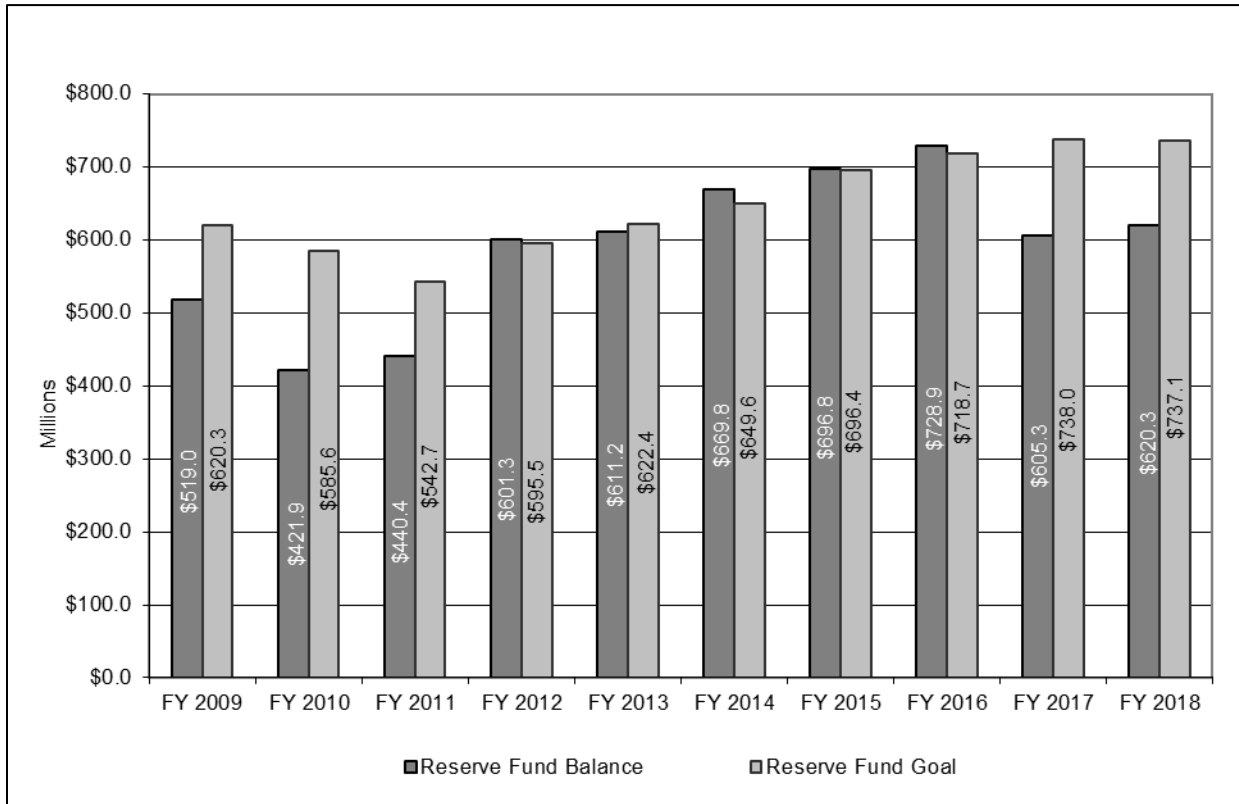
The balance in the Economic Emergency Fund was reduced at the close of FY 2017 when the Governor transferred \$13.0 million to eliminate an FY 2017 budget deficit that resulted when tax revenues ended the fiscal year below projections and standing unlimited appropriations ended the fiscal year over budget. A General Fund appropriation of \$13.0 million was made in FY 2018, in accordance with Iowa Code section [8.55\(3\)\(d\)](#), to reimburse the Economic Emergency Fund.

The balances in the reserve funds have fluctuated over the last 10 years. During the budget years that were negatively affected by economic recessions, the reserve funds have been used to offset General Fund appropriation reductions. This is illustrated in **Chart 7**, which compares the combined reserve fund balances to their statutory goals for the last 10 years.

Table 12
Reserve Funds
(In Millions)

<u>Reserve Fund Balances</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 422.4	\$ 442.4	\$ 20.0	4.7%
Economic Emergency Fund	182.9	177.9	-5.0	-2.7%
Total	<u>\$ 605.3</u>	<u>\$ 620.3</u>	<u>\$ 15.0</u>	<u>2.5%</u>
<u>Reserve Fund Statutory Maximums</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>	<u>Percent Change</u>
Cash Reserve Fund	\$ 553.5	\$ 552.8	\$ -0.7	-0.1%
Economic Emergency Fund	184.5	184.3	-0.2	-0.1%
Total	<u>\$ 738.0</u>	<u>\$ 737.1</u>	<u>\$ -0.9</u>	<u>-0.1%</u>

**Chart 7
Combined Reserve Fund Balances**



Taxpayers Trust Fund/Taxpayer Relief Fund

[Senate File 2417](#) (Income and Sales Tax Modification Act) was enacted during the 2018 Legislative Session and made various changes to the Taxpayers Trust Fund and related statutes. The Act changed the name of the Fund to the Taxpayer Relief Fund and repealed the Taxpayers Trust Fund Tax Credit and the Taxpayers Trust Fund Tax Credit Fund. The Act also removes the \$60.0 million cap on funds that could be annually transferred from the excess General Fund surplus dollars to the Taxpayers Trust Fund. This latter provision takes effect on July 1, 2020 (FY 2021).

The Taxpayers Trust Fund was created in FY 2013 for the purpose of providing tax relief to Iowans through an income tax credit if certain conditions were met. If the balance in the Taxpayers Trust Fund equaled or exceeded \$30.0 million, the entire balance would be transferred to the Taxpayers Trust Fund Tax Credit Fund to be used to fund a nonrefundable income tax credit for qualified individuals. The Taxpayers Trust Fund Tax Credit Fund was used to reimburse the General Fund for payment of the income tax credits authorized under Iowa Code section [422.11E](#).

The amount that the Taxpayers Trust Fund could receive in a given fiscal year was limited to \$60.0 million or the difference between the actual net General Fund revenue for the preceding fiscal year and the adjusted revenue estimate used in establishing the budget for that fiscal year, whichever was less. As previously mentioned, the \$60.0 million transfer cap will be removed in FY 2021; however, the remainder of the conditions will remain in place. The funds are transferred from the excess General Fund surplus dollars only after both reserve funds have met the combined 10.0% statutory balance requirement.

Over the six years that the Taxpayers Trust Fund has been in existence, the statutory criterion that allows a tax credit to be issued has been met twice. Tax credits of \$54 and \$15 per qualified taxpayer were issued for tax years 2013 and 2014, respectively. The tax credits impacted FY 2014 and FY 2015.

The ending balance in the Taxpayers Trust Fund in FY 2018 totaled \$8.4 million. [House File 2502](#) (FY 2019 Standing Appropriations Act) transfers the FY 2018 ending balance from the Taxpayers Trust Fund to the General Fund in FY 2019. **Tables 13 and 14** below show the historical activity in the Taxpayers Trust Fund and the Taxpayers Trust Fund Tax Credit Fund.

Table 13
Taxpayers Trust Fund/Taxpayer Relief Fund
(In Millions)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
Funds Available						
Balance Brought Forward	\$ 0.0	\$ 60.0	\$ 35.5	\$ 8.1	\$ 8.2	\$ 8.3
Economic Emergency Transfer	60.0	60.0	0.0	0.0	0.0	0.0
Interest	0.0	0.0	0.0	0.1	0.1	0.1
Total Funds Available	<u>\$ 60.0</u>	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 8.2</u>	<u>\$ 8.3</u>	<u>\$ 8.4</u>
Expenditures						
Transfer to Tax Credit Fund	\$ 0.0	\$ 120.0	\$ 35.5	\$ 0.0	\$ 0.0	\$ 0.0
Transfer to General Fund	0.0	0.0	0.0	0.0	0.0	0.0
Total	<u>\$ 0.0</u>	<u>\$ 120.0</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Reversion of Tax Credit Fund	0.0	35.5	8.1	0.0	0.0	0.0
Balance Carried Forward	<u>\$ 60.0</u>	<u>\$ 35.5</u>	<u>\$ 8.1</u>	<u>\$ 8.2</u>	<u>\$ 8.3</u>	<u>\$ 8.4</u>

Table 14
Taxpayers Trust Fund Tax Credit Fund
(In Millions)

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018
Funds Available						
Balance Brought Forward	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Transfer from Taxpayers Trust Fund	0.0	120.0	35.5	0.0	0.0	0.0
Interest	0.0	0.1	0.0	0.0	0.0	0.0
Total Funds Available	<u>\$ 0.0</u>	<u>\$ 120.1</u>	<u>\$ 35.5</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>
Expenditures						
Transfer to the General Fund	\$ 0.0	\$ 84.6	\$ 27.4	\$ 0.0	\$ 0.0	\$ 0.0
Reversion of Tax Credit Fund	0.0	35.5	8.1	0.0	0.0	0.0
Total	<u>0.0</u>	<u>120.1</u>	<u>35.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Balance Carried Forward	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>	<u>\$ 0.0</u>

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STATE OF IOWA
FY 2018
YEAR-END REPORT ON
GENERAL FUND
REVENUES AND APPROPRIATIONS

Appendix A

FISCAL SERVICES DIVISION
DECEMBER 2018



LEGISLATIVE
SERVICES AGENCY

Serving the Iowa Legislature

FY 2018 General Fund Appropriation Activity by Department

Special Department Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Administrative Services, Department of	6,939,353	43,537	0	389,311	7,372,201	154,374	119,965	0	-4,394	-4,394	265,553	7,637,753
Auditor of State	894,255	0	0	-8,062	886,193	0	0	0	0	-1,317	-1,317	884,876
Iowa Ethics & Campaign Disclosure Board	547,501	0	0	0	547,501	0	0	0	-13,829	-13,829	-27,658	519,843
Commerce, Department of	1,379,087	0	0	-12,433	1,366,654	0	0	0	-2,415	-2,415	-4,830	1,361,825
Executive Council	86,174	493,652	0	-777	579,049	128,718	0	0	0	0	128,718	707,766
Governor/Lt. Governor's Office	2,316,912	0	0	-170,888	2,146,024	0	39,082	-39,082	-29,125	-29,125	-58,250	2,087,774
Governor's Office of Drug Control Policy	228,305	0	0	-2,058	226,247	0	0	0	0	0	0	226,247
Human Rights, Department of	2,354,650	0	0	-21,228	2,333,422	0	0	0	-69,804	-69,819	-139,623	2,193,799
Inspections & Appeals, Department of	70,982,281	0	0	1,361,585	72,343,866	269,340	758,325	-758,325	-485,895	-507,352	-723,907	71,619,959
Management, Department of	25,610,018	17,534,732	0	-22,629	43,122,121	0	0	0	0	0	0	43,122,121
Public Information Board	323,198	0	0	0	323,198	0	0	0	-18,172	-18,172	-36,343	286,855
Revenue, Department of	493,772,274	-1,929,628	0	-528,271	491,314,375	0	0	-119,965	-862,156	-862,156	-1,844,277	489,470,098
Secretary of State	3,496,810	0	0	-31,525	3,465,285	0	0	0	-381	-384	-765	3,464,520
Treasurer of State	1,026,698	0	0	-9,256	1,017,442	612,386	0	0	-3,099	-296,138	313,148	1,330,590
Agriculture and Land Stewardship	21,159,772	0	0	-188,688	20,971,084	445,505	0	0	-218,300	-11,125	216,080	21,187,164
Natural Resources, Department of	13,684,811	0	0	-123,373	13,561,438	1,108,469	0	0	-1,301,369	0	-192,900	13,368,538
Cultural Affairs, Department of	5,756,055	0	0	0	5,756,055	0	0	0	-40,000	0	-40,000	5,716,055
Economic Development Authority	15,043,201	0	0	-157,960	14,885,241	1,437,836	0	0	-1,564,293	0	-126,456	14,758,785
Iowa Finance Authority	658,000	0	0	0	658,000	0	0	0	0	-2,066	-2,066	655,934
Iowa Workforce Development	15,641,557	0	0	-166,960	15,474,597	2,938,840	0	0	-2,853,598	0	85,242	15,559,839
Public Employment Relations Board	1,342,452	0	0	0	1,342,452	0	0	0	-43,341	-43,341	-86,683	1,255,769
Blind, Iowa Commission for the	2,187,342	0	0	-19,720	2,167,622	0	0	0	-9,598	-9,598	-19,196	2,148,426
College Student Aid Commission	58,576,744	-124,914	0	-94,172	58,357,658	447,121	0	0	-13,641	0	433,480	58,791,138
Education, Department of	3,474,415,640	-4,191,963	0	-1,407,723	3,468,815,954	1,093,378	0	0	-2,059,306	-243,992	-1,209,920	3,467,606,034
Regents, Board of	569,373,145	0	0	-10,933,070	558,440,075	25,061	0	0	-3,525	-3,296	18,239	558,458,314
Aging, Iowa Department of	12,202,757	0	0	-110,012	12,092,745	0	0	0	0	0	0	12,092,745
Public Health, Department of	51,342,801	18,545	0	-662,871	50,698,475	0	0	0	0	-223,793	-223,793	50,474,682
Human Services, Department of	1,691,573,022	-25,133	0	-4,316,042	1,687,231,847	101,512,418	0	0	-39,671,216	-1,077,666	60,763,537	1,747,995,384
Veterans Affairs, Department of	11,318,622	0	0	-102,041	11,216,581	3,980,774	0	0	-6,493,068	-5	-2,512,299	8,704,282
Attorney General	13,993,616	0	0	-378,471	13,615,145	341,881	0	0	-182,863	-3,020	155,998	13,771,143
Civil Rights Commission	1,157,062	0	0	-10,431	1,146,631	0	0	0	0	0	0	1,146,631
Corrections, Department of	377,701,155	9,669	0	-3,405,688	374,305,136	5,037,300	0	0	-4,456,813	-977,509	-397,021	373,908,115
Law Enforcement Academy	954,756	0	0	-8,607	946,149	0	0	0	0	-178	-178	945,971
Parole, Board of	1,191,731	0	0	0	1,191,731	0	0	0	-42,869	-42,869	-85,739	1,105,992
Public Defense, Department of	6,565,880	269,645	0	-59,193	6,776,332	0	0	0	-900	-4,921	-5,821	6,770,511
Homeland Security and Emergency Management	2,121,927	0	0	-19,130	2,102,797	18,694	0	0	0	0	18,694	2,121,491
Public Safety, Department of	100,057,087	0	0	-200,000	99,857,087	135,812	0	0	-88,131	-48,968	-1,287	99,855,800
Judicial Branch	178,786,612	0	0	-1,611,815	177,174,797	0	0	0	-12,937	-12,937	-25,873	177,148,924
Legislative Branch	31,870,000	3,666,297	0	-287,318	35,248,979	0	0	0	0	0	0	35,248,979
Grand Total	\$ 7,268,633,263	\$ 15,764,438	\$ 0	\$ -23,319,516	7,261,078,185	\$ 119,687,907	\$ 917,372	\$ -917,372	\$ -60,545,036	\$ -4,510,383	\$ 54,632,488	\$ 7,315,710,674

Note: For this report, the standing appropriations that the Legislative Services Agency typically list under Unassigned Standings are grouped under the appropriation subcommittee that has purview of department operating budgets. The Legislative Branch budget is listed separately at the end of the Appendix.

**FY 2018 General Fund Appropriation Activity
Administration and Regulation Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Approp Expended
Administrative Services, Department of	Federal Cash Management Standing	54,182	-4,182	0	-50,000	0	0	0	0	0	0	0
Administrative Services, Department of	Unemployment Compensation-State Standing	421,655	47,719	0	0	469,374	0	0	0	0	0	469,374
Administrative Services, Department of	Administrative Services, Dept.	3,629,496	0	0	-12,560	3,616,936	0	0	0	-4,394	-4,394	3,608,149
Administrative Services, Department of	Utilities	2,447,360	0	0	451,871	2,899,231	154,374	119,965	0	0	0	3,173,571
Administrative Services, Department of	Terrace Hill Operations	386,660	0	0	0	386,660	0	0	0	0	0	386,660
Administrative Services, Department of Total		6,939,353	43,537	0	389,311	7,372,201	154,374	119,965	0	-4,394	-4,394	7,637,753
Auditor of State	Auditor of State - General Office	894,255	0	0	-8,062	886,193	0	0	0	0	-1,317	884,876
Auditor of State Total		894,255	0	0	-8,062	886,193	0	0	0	0	-1,317	884,876
Iowa Ethics & Campaign Disclosure Board	Iowa Ethics & Campaign Disclosure Board	547,501	0	0	0	547,501	0	0	0	-13,829	-13,829	519,843
Iowa Ethics & Campaign Disclosure Board Total		547,501	0	0	0	547,501	0	0	0	-13,829	-13,829	519,843
Commerce, Department of	Alcoholic Beverages Operations	1,005,461	0	0	-9,070	996,391	0	0	0	0	0	996,391
Commerce, Department of	Professional Licensing Bureau	373,626	0	0	-3,363	370,263	0	0	0	-2,415	-2,415	365,434
Commerce, Department of Total		1,379,087	0	0	-12,433	1,366,654	0	0	0	-2,415	-2,415	1,361,825
Executive Council	Court Costs	57,232	359,698	0	-777	416,153	0	0	0	0	0	416,153
Executive Council	Public Improvements	9,575	-9,575	0	0	0	0	0	0	0	0	0
Executive Council	Drainage Assessment	19,367	143,528	0	0	162,895	0	0	0	0	0	162,895
Executive Council	Performance of Duty FY2015	0	0	0	0	0	125,000	0	0	0	0	125,000
Executive Council	Performance of Duty FY2016	0	0	0	0	0	3,718	0	0	0	0	3,718
Executive Council Total		86,174	493,652	0	-777	579,049	128,718	0	0	0	0	707,766
Governor/Lt. Governor's Office	Governor/Lt. Governor's Office	2,074,842	0	0	-20,888	2,053,954	0	0	-39,082	-29,125	-29,125	1,956,622
Governor/Lt. Governor's Office	Terrace Hill Quarters	92,070	0	0	0	92,070	0	39,082	0	0	0	131,152
Governor/Lt. Governor's Office	Governor's Office Transition	150,000	0	0	-150,000	0	0	0	0	0	0	0
Governor/Lt. Governor's Office Total		2,316,912	0	0	-170,888	2,146,024	0	39,082	-39,082	-29,125	-29,125	2,087,774
Governor's Office of Drug Control Policy	Drug Policy Coordinator	228,305	0	0	-2,058	226,247	0	0	0	0	0	226,247
Governor's Office of Drug Control Policy Total		228,305	0	0	-2,058	226,247	0	0	0	0	0	226,247
Human Rights, Department of	Human Rights Administration	201,233	0	0	-1,848	199,385	0	0	0	-14,871	-14,871	169,643
Human Rights, Department of	Community Advocacy and Services	965,584	0	0	-8,690	956,894	0	0	0	-54,933	-54,933	847,028
Human Rights, Department of	Criminal & Juvenile Justice	1,187,833	0	0	-10,690	1,177,143	0	0	0	0	-15	1,177,128
Human Rights, Department of Total		2,354,650	0	0	-21,228	2,333,422	0	0	0	-69,804	-69,819	2,193,799
Inspections & Appeals, Department of	DIA FY18 Legis Reduction	-203,181	0	203,181	0	0	0	0	0	0	0	0
Inspections & Appeals, Department of	Indigent Defense Appropriation	33,444,448	0	0	1,700,000	35,144,448	0	735,000	0	0	-21,457	35,857,991
Inspections & Appeals, Department of	Child Advocacy Board	2,537,689	0	-44,608	-22,476	2,470,605	0	0	0	-37,764	-37,764	2,395,077
Inspections & Appeals, Department of	Employment Appeal Board	39,969	0	-703	-354	38,912	0	0	0	-567	-567	37,778
Inspections & Appeals, Department of	Public Defender	26,182,243	0	0	-236,041	25,946,202	0	0	-735,000	-229,430	-229,430	24,752,341
Inspections & Appeals, Department of	Administration Division	516,234	0	0	-4,654	511,580	0	23,325	0	-1,069	-1,069	532,768
Inspections & Appeals, Department of	Administrative Hearings Div.	642,820	0	-11,300	-5,693	625,827	0	0	-7,775	-43,503	-43,503	531,046
Inspections & Appeals, Department of	Investigations Division	2,436,192	0	-42,824	-21,577	2,371,791	0	0	-7,775	-129,314	-129,314	2,105,387
Inspections & Appeals, Department of	Health Facilities Division	4,821,119	0	-93,819	-42,618	4,684,682	0	0	-7,775	-44,248	-44,248	4,588,411
Inspections & Appeals, Department of	Food and Consumer Safety	564,748	0	-9,927	-5,002	549,819	269,340	0	0	0	0	819,159
Inspections & Appeals, Department of Total		70,982,281	0	0	1,361,585	72,343,866	269,340	758,325	-758,325	-485,895	-507,352	71,619,959
Management, Department of	Special Olympics Fund	100,000	0	0	0	100,000	0	0	0	0	0	100,000
Management, Department of	Appeal Board Claims	3,000,000	4,496,569	0	0	7,496,569	0	0	0	0	0	7,496,569
Management, Department of	Economic Emergency Fund Appropriation	0	13,038,163	0	0	13,038,163	0	0	0	0	0	13,038,163
Management, Department of	Department of Management Operations	2,510,018	0	0	-22,629	2,487,389	0	0	0	0	0	2,487,389
Management, Department of	Cash Reserve Fund Appropriation	20,000,000	0	0	0	20,000,000	0	0	0	0	0	20,000,000
Management, Department of Total		25,610,018	17,534,732	0	-22,629	43,122,121	0	0	0	0	0	43,122,121
Public Information Board	Iowa Public Information Board	323,198	0	0	0	323,198	0	0	0	-18,172	-18,172	286,855
Public Information Board Total		323,198	0	0	0	323,198	0	0	0	-18,172	-18,172	286,855
Revenue, Department of	Ag Land Tax Credit	39,100,000	-27,857	0	0	39,072,143	0	0	0	0	0	39,072,143
Revenue, Department of	Commercial and Industrial Property Tax Replacement	152,114,544	-51,034	0	0	152,063,510	0	0	0	0	0	152,063,510
Revenue, Department of	Business Property Tax Credit	125,000,000	0	0	0	125,000,000	0	0	0	0	0	125,000,000
Revenue, Department of	Printing Cigarette Stamps	124,652	-70,891	0	0	53,762	0	0	0	0	0	53,762
Revenue, Department of	Refund Cigarette Stamps	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Refund Income Corp & Franchise Sale	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Homestead Tax Credit Aid	135,071,538	2,235,220	0	0	137,306,758	0	0	0	0	0	137,306,758
Revenue, Department of	Tobacco Products Tax Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Inheritance Refund	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Elderly & Disabled Property Tax Credit	24,690,028	-3,948,494	0	0	20,741,534	0	0	0	0	0	20,741,534
Revenue, Department of	School Infrastructure Transfer	0	0	0	0	0	0	0	0	0	0	0
Revenue, Department of	Military Service Tax Refunds	1,961,234	-66,573	0	0	1,894,661	0	0	0	0	0	1,894,661
Revenue, Department of	Revenue, Department of	15,692,753	0	0	-528,271	15,164,482	0	-119,965	-862,156	-862,156	-862,156	13,320,205
Revenue, Department of	Tobacco Reporting Requirements	17,525	0	0	0	17,525	0	0	0	0	0	17,525
Revenue, Department of Total		493,772,274	-1,929,628	0	-528,271	491,314,375	0	0	-119,965	-862,156	-862,156	489,470,098
Secretary of State	Elections/Voter Reg	2,125,518	0	0	-15,763	2,109,755	0	0	0	-381	-381	2,108,992
Secretary of State	Secretary of State-Business Services	1,371,292	0	0	-15,762	1,355,530	0	0	0	0	-2	1,355,528
Secretary of State Total		3,496,810	0	0	-31,525	3,465,285	0	0	0	-381	-384	3,464,520
Treasurer of State	Watershed Improvement Fund GF	0	0	0	0	0	612,386	0	0	0	-293,039	319,346
Treasurer of State	Treasurer - General Office	1,026,698	0	0	-9,256	1,017,442	0	0	0	-3,099	-3,099	1,011,244
Treasurer of State Total		1,026,698	0	0	-9,256	1,017,442	612,386	0	0	-3,099	-296,138	1,330,590
Grand Total		\$ 609,957,516	\$ 16,142,292	\$ 0	\$ 943,769	\$ 627,043,577	\$ 1,164,817	\$ 917,372	\$ -917,372	\$ -1,489,269	\$ -1,805,099	\$ 624,914,027

FY 2018 General Fund Appropriation Activity
Agriculture and Natural Resources Appropriation Subcommittee

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Agriculture and Land Stewardship	GF-Administrative Division	17,640,576	0	0	0	-188,688	17,451,888	0	0	0	-11,125	-11,125	-22,251	17,429,637
Agriculture and Land Stewardship	Avian Influenza	0	0	0	0	0	0	137,174	0	0	-137,174	0	0	0
Agriculture and Land Stewardship	GF-Soil Conservation Division	0	0	0	0	0	0	242,799	0	0	0	0	242,799	242,799
Agriculture and Land Stewardship	Local Food and Farm	75,000	0	0	0	0	75,000	65,532	0	0	-70,000	0	-4,468	70,532
Agriculture and Land Stewardship	Agricultural Education	25,000	0	0	0	0	25,000	0	0	0	0	0	0	25,000
Agriculture and Land Stewardship	Milk Inspections	189,196	0	0	0	0	189,196	0	0	0	0	0	0	189,196
Agriculture and Land Stewardship	Farmers with Disabilities	130,000	0	0	0	0	130,000	0	0	0	0	0	0	130,000
Agriculture and Land Stewardship	Water Quality Initiative	3,000,000	0	0	0	0	3,000,000	0	0	0	0	0	0	3,000,000
Agriculture and Land Stewardship	Foreign Animal Disease	100,000	0	0	0	0	100,000	0	0	0	0	0	0	100,000
Agriculture and Land Stewardship Total		21,159,772	0	0	0	-188,688	20,971,084	445,505	0	0	-218,300	-11,125	216,080	21,187,164
Natural Resources, Department of	GF-Natural Resources Operations	11,299,811	0	0	0	-123,373	11,176,438	0	0	0	0	0	0	11,176,438
Natural Resources, Department of	Floodplain Management Program	1,885,000	0	0	0	0	1,885,000	685,441	0	0	-881,482	0	-196,041	1,688,959
Natural Resources, Department of	Forestry Health Management GF	500,000	0	0	0	0	500,000	423,028	0	0	-419,887	0	3,140	503,140
Natural Resources, Department of Total		13,684,811	0	0	0	-123,373	13,561,438	1,108,469	0	0	-1,301,369	0	-192,900	13,368,538
Grand Total		\$ 34,844,583	\$ 0	\$ 0	\$ 0	\$ -312,061	\$ 34,532,522	\$ 1,553,973	\$ 0	\$ 0	\$ -1,519,669	\$ -11,125	\$ 23,179	\$ 34,555,701

**FY 2018 General Fund Appropriation Activity
Economic Development Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Cultural Affairs, Department of	County Endowment Funding - DCA Grants	416,702	0	0	0	0	416,702	0	0	0	0	0	0	416,702
Cultural Affairs, Department of	Cultural Trust Grants	25,000	0	0	0	0	25,000	0	0	0	0	0	0	25,000
Cultural Affairs, Department of	Arts Council	1,192,188	0	0	0	0	1,192,188	0	0	0	0	0	0	1,192,188
Cultural Affairs, Department of	Community Cultural Grants	172,090	0	0	0	0	172,090	0	0	0	-40,000	0	-40,000	132,090
Cultural Affairs, Department of	Historical Division	2,977,797	0	0	0	0	2,977,797	0	0	0	0	0	0	2,977,797
Cultural Affairs, Department of	Great Places GF	150,000	0	0	0	0	150,000	0	0	0	0	0	0	150,000
Cultural Affairs, Department of	Administrative Division	168,637	0	0	0	0	168,637	0	0	0	0	0	0	168,637
Cultural Affairs, Department of	Historic Sites	426,398	0	0	0	0	426,398	0	0	0	0	0	0	426,398
Cultural Affairs, Department of	Records Center Rent - GF	227,243	0	0	0	0	227,243	0	0	0	0	0	0	227,243
Cultural Affairs, Department of Total		5,756,055	0	0	0	0	5,756,055	0	0	0	-40,000	0	-40,000	5,716,055
Economic Development Authority	Tourism marketing - Adjusted Gross Receipts	900,000	0	0	0	0	900,000	0	0	0	0	0	0	900,000
Economic Development Authority	World Food Prize	400,000	0	0	0	0	400,000	0	0	0	0	0	0	400,000
Economic Development Authority	Economic Development Approp	13,400,000	0	0	0	-157,960	13,242,040	1,178,171	0	0	-1,310,914	0	-132,743	13,109,297
Economic Development Authority	STEM Scholarships	0	0	0	0	0	0	253,379	0	0	-253,379	0	0	0
Economic Development Authority	Councils of Governments (COGs) Assistance	175,000	0	0	0	0	175,000	0	0	0	0	0	0	175,000
Economic Development Authority	ICVS-Promise	168,201	0	0	0	0	168,201	6,287	0	0	0	0	6,287	174,488
Economic Development Authority Total		15,043,201	0	0	0	-157,960	14,885,241	1,437,836	0	0	-1,564,293	0	-126,456	14,758,785
Iowa Finance Authority	Rent Subsidy Program	658,000	0	0	0	0	658,000	0	0	0	0	-2,066	-2,066	655,934
Iowa Finance Authority Total		658,000	0	0	0	0	658,000	0	0	0	0	-2,066	-2,066	655,934
Iowa Workforce Development	IWD Workers Compensation Division	3,259,044	0	0	0	0	3,259,044	135,271	0	0	-292,862	0	-157,591	3,101,453
Iowa Workforce Development	IWD Labor Services Division	3,491,252	0	0	0	-20,000	3,471,252	2,146,377	0	0	-2,349,564	0	-203,187	3,268,065
Iowa Workforce Development	Workforce Development Field Offices	7,945,650	0	0	0	-96,960	7,848,690	449,783	0	0	0	0	449,783	8,298,473
Iowa Workforce Development	Offender Reentry Program	287,158	0	0	0	0	287,158	187,053	0	0	-190,816	0	-3,764	283,394
Iowa Workforce Development	Employee Misclassification	429,631	0	0	0	-50,000	379,631	0	0	0	0	0	0	379,631
Iowa Workforce Development	I3 State Accounting System	228,822	0	0	0	0	228,822	20,356	0	0	-20,356	0	0	228,822
Iowa Workforce Development Total		15,641,557	0	0	0	-166,960	15,474,597	2,938,840	0	0	-2,853,598	0	85,242	15,559,839
Public Employment Relations Board	PER Board - General Office	1,342,452	0	0	0	0	1,342,452	0	0	0	-43,341	-43,341	-86,683	1,255,769
Public Employment Relations Board Total		1,342,452	0	0	0	0	1,342,452	0	0	0	-43,341	-43,341	-86,683	1,255,769
Grand Total		\$ 38,441,265	\$ 0	\$ 0	\$ 0	\$ -324,920	\$ 38,116,345	\$ 4,376,677	\$ 0	\$ 0	\$ -4,501,232	\$ -45,407	\$ -169,962	\$ 37,946,383

FY 2018 General Fund Appropriation Activity

Education Appropriation Subcommittee

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Blind, Iowa Commission for the	Department for the Blind	2,187,342	0	0	0	-19,720	2,167,622	0	0	0	-9,598	-9,598	-19,196	2,148,426
Blind, Iowa Commission for the Total		2,187,342	0	0	0	-19,720	2,167,622	0	0	0	-9,598	-9,598	-19,196	2,148,426
College Student Aid Commission	Tuition Grant Program-Standing	46,630,951	0	0	0	0	46,630,951	0	0	0	0	0	0	46,630,951
College Student Aid Commission	Vocational Technical Tuition Grant	1,750,185	0	0	0	0	1,750,185	0	0	0	0	0	0	1,750,185
College Student Aid Commission	Tuition Grant - For-Profit	1,500,000	0	-124,914	0	0	1,375,086	0	0	0	0	0	0	1,375,086
College Student Aid Commission	College Aid Commission	429,279	0	0	0	0	429,279	0	0	0	0	0	0	429,279
College Student Aid Commission	National Guard Benefits Program	3,100,000	0	0	0	0	3,100,000	447,121	0	0	-13,641	0	433,480	3,533,480
College Student Aid Commission	All Iowa Opportunity Scholarships	2,840,854	0	0	0	0	2,840,854	0	0	0	0	0	0	2,840,854
College Student Aid Commission	Des Moines University Programs	400,973	0	0	0	0	400,973	0	0	0	0	0	0	400,973
College Student Aid Commission	Teacher Shortage Loan Forgiveness Program	200,000	0	0	0	-94,172	105,828	0	0	0	0	0	0	105,828
College Student Aid Commission	Rural Iowa Primary Care Loan Repayment Program	1,124,502	0	0	0	0	1,124,502	0	0	0	0	0	0	1,124,502
College Student Aid Commission	Teach Iowa Scholars	400,000	0	0	0	0	400,000	0	0	0	0	0	0	400,000
College Student Aid Commission	Health Care-Related Loan Program	200,000	0	0	0	0	200,000	0	0	0	0	0	0	200,000
College Student Aid Commission Total		58,576,744	0	-124,914	0	-94,172	58,357,658	447,121	0	0	-13,641	0	433,480	58,791,138
Education, Department of	Child Development	10,730,000	0	0	0	-205,611	10,524,389	0	0	0	0	-119,910	-119,910	10,404,479
Education, Department of	Sac and Fox Indian Settlement Education	95,750	0	0	0	-232	95,518	0	0	0	0	0	0	95,518
Education, Department of	State Foundation School Aid	3,183,743,218	0	-4,190,506	0	0	3,179,552,712	0	0	0	0	0	0	3,179,552,712
Education, Department of	Transportation Nonpublic Students	8,197,091	0	-1,457	0	0	8,195,634	0	0	0	0	0	0	8,195,634
Education, Department of	Administration	5,964,047	0	0	0	-15,000	5,949,047	0	0	0	0	0	0	5,949,047
Education, Department of	Career and Technical Education Administration	598,197	0	0	0	0	598,197	0	0	0	0	0	0	598,197
Education, Department of	School Food Service	2,176,797	0	0	0	0	2,176,797	0	0	0	0	0	0	2,176,797
Education, Department of	Textbook Services For Nonpublic	650,214	0	0	0	-1,578	648,636	0	0	0	0	0	0	648,636
Education, Department of	Secondary Career and Technical Education	2,630,134	0	0	0	0	2,630,134	0	0	0	0	0	0	2,630,134
Education, Department of	Community College State General Aid	201,190,889	0	0	0	-500,000	200,690,889	0	0	0	0	0	0	200,690,889
Education, Department of	Iowa Vocational Rehabilitation Services	5,625,675	0	0	0	-54,472	5,571,203	0	0	0	0	0	0	5,571,203
Education, Department of	Independent Living	84,823	0	0	0	0	84,823	0	0	0	0	0	0	84,823
Education, Department of	Teacher Quality/Student Achievement	3,395,667	0	0	0	-480,200	2,915,467	901,107	0	0	-1,684,517	0	-783,410	2,132,057
Education, Department of	Iowa Public Television	7,589,415	0	0	0	-68,421	7,520,994	0	0	0	0	0	0	7,520,994
Education, Department of	Entrepreneurs with Disabilities Program	138,506	0	0	0	0	138,506	0	0	0	0	0	0	138,506
Education, Department of	Jobs For America's Grads	666,188	0	0	0	0	666,188	0	0	0	0	0	0	666,188
Education, Department of	Independent Living Center Grant	86,457	0	0	0	0	86,457	0	0	0	0	0	0	86,457
Education, Department of	State Library	2,530,063	0	0	0	-20,000	2,510,063	0	0	0	0	0	0	2,510,063
Education, Department of	Enrich Iowa Libraries	2,464,823	0	0	0	0	2,464,823	0	0	0	0	-129	-129	2,464,694
Education, Department of	Special Education Services Birth to 3	1,721,400	0	0	0	0	1,721,400	0	0	0	0	0	0	1,721,400
Education, Department of	Midwestern Higher Education Compact	115,000	0	0	0	0	115,000	0	0	0	0	0	0	115,000
Education, Department of	Iowa Reading Research Center	957,500	0	0	0	-2,324	955,176	126,993	0	0	-374,789	0	-247,795	707,381
Education, Department of	Early Head Start Projects	574,500	0	0	0	0	574,500	0	0	0	0	-78,891	-78,891	495,609
Education, Department of	Successful Progression for Early Readers	7,824,782	0	0	0	0	7,824,782	0	0	0	0	0	0	7,824,782
Education, Department of	Competency-Based Education	0	0	0	0	0	0	65,278	0	0	0	-45,062	20,215	20,215
Education, Department of	Early Childhood Iowa - School Ready	22,162,799	0	0	0	-53,803	22,108,996	0	0	0	0	0	0	22,108,996
Education, Department of	Attendance Center Performance/Website & Data System Support	250,000	0	0	0	-608	249,392	0	0	0	0	0	0	249,392
Education, Department of	Online State Job Posting System	230,000	0	0	0	-825	229,175	0	0	0	0	0	0	229,175
Education, Department of	Early Warning System for Literacy	1,915,000	0	0	0	-4,649	1,910,351	0	0	0	0	0	0	1,910,351
Education, Department of	Vocational Rehabilitation Maintenance of Effort	106,705	0	0	0	0	106,705	0	0	0	0	0	0	106,705
Education, Department of Total		3,474,415,640	0	-4,191,963	0	-1,407,723	3,468,815,954	1,093,378	0	0	-2,059,306	-243,992	-1,209,920	3,467,606,034
Regents, Board of	SUI - General University	216,759,067	0	0	0	-5,198,274	211,560,793	0	0	0	0	0	0	211,560,793
Regents, Board of	SUI - State of Iowa Cancer Registry	149,051	0	0	0	-3,575	145,476	0	0	0	0	0	0	145,476
Regents, Board of	SUI - State of Iowa Birth Defects Registry	38,288	0	0	0	-918	37,370	0	0	0	0	0	0	37,370
Regents, Board of	SUI - Waterman Iowa Nonprofit Resource Center	162,539	0	0	0	-3,898	158,641	0	0	0	0	0	0	158,641
Regents, Board of	SUI - Oakdale Campus	2,186,558	0	0	0	-52,438	2,134,120	0	0	0	0	0	0	2,134,120
Regents, Board of	SUI - Hygienic Laboratory	4,402,615	0	0	0	-105,583	4,297,032	0	0	0	0	0	0	4,297,032
Regents, Board of	SUI - Family Practice Program	1,788,265	0	0	0	-42,886	1,745,379	0	0	0	0	0	0	1,745,379
Regents, Board of	SUI - Specialized Children Health Services	659,456	0	0	0	-15,815	643,641	0	0	0	0	0	0	643,641
Regents, Board of	SUI - Iowa Flood Center	1,200,000	0	0	0	-28,778	1,171,222	0	0	0	0	0	0	1,171,222
Regents, Board of	SUI - Substance Abuse Consortium	55,529	0	0	0	-1,332	54,197	0	0	0	0	0	0	54,197
Regents, Board of	SUI - Primary Health Care	648,930	0	0	0	-15,563	633,367	0	0	0	0	0	0	633,367
Regents, Board of	SUI - Iowa Online Advanced Placement Academy	481,849	0	0	0	-11,556	470,293	0	0	0	0	0	0	470,293
Regents, Board of	ISU - General University	172,874,861	0	0	0	-5,400,736	167,474,125	0	0	0	0	0	0	167,474,125
Regents, Board of	ISU - Veterinary Diagnostic Laboratory	4,000,000	0	0	0	0	4,000,000	0	0	0	0	0	0	4,000,000
Regents, Board of	ISU - Agricultural Experiment Station	29,886,877	0	0	0	0	29,886,877	0	0	0	0	0	0	29,886,877
Regents, Board of	ISU - Cooperative Extension	18,266,722	0	0	0	0	18,266,722	0	0	0	0	0	0	18,266,722
Regents, Board of	UNI - General University	93,712,362	0	0	0	0	93,712,362	0	0	0	0	0	0	93,712,362
Regents, Board of	UNI - Governor's STEM Advisory Council	5,446,375	0	0	0	0	5,446,375	0	0	0	0	0	0	5,446,375
Regents, Board of	UNI - Real Estate Education Program	125,302	0	0	0	0	125,302	0	0	0	0	0	0	125,302
Regents, Board of	UNI - Recycling and Reuse Center	175,256	0	0	0	0	175,256	0	0	0	0	-3,296	-3,296	171,960
Regents, Board of	ISD - Iowa School for the Deaf	9,897,351	0	0	0	0	9,897,351	0	0	0	0	0	0	9,897,351

**FY 2018 General Fund Appropriation Activity
Education Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Regents, Board of	IBS - Iowa Braille and Sight Saving School	4,126,495	0	0	0	0	4,126,495	0	0	0	0	0	0	4,126,495
Regents, Board of	BOR - Board Office	794,714	0	0	0	-19,059	775,655	25,061	0	0	-3,525	0	21,535	797,190
Regents, Board of	BOR - Iowa Public Radio	359,264	0	0	0	-8,616	350,648	0	0	0	0	0	0	350,648
Regents, Board of	SUI - Biocatalysis	723,727	0	0	0	-17,356	706,371	0	0	0	0	0	0	706,371
Regents, Board of	ISU - Livestock Disease Research	172,844	0	0	0	0	172,844	0	0	0	0	0	0	172,844
Regents, Board of	BOR - Regents Resource Centers	278,848	0	0	0	-6,687	272,161	0	0	0	0	0	0	272,161
Regents, Board of Total		569,373,145	0	0	0	-10,933,070	558,440,075	25,061	0	0	-3,525	-3,296	18,239	558,458,314
Grand Total		\$ 4,104,552,871	\$ 0	\$ -4,316,877	\$ 0	\$ -12,454,685	\$ 4,087,781,309	\$ 1,565,560	\$ 0	\$ 0	\$ -2,086,070	\$ -256,886	\$ -777,396	\$ 4,087,003,913

**FY 2018 General Fund Appropriation Activity
Health and Human Services Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Aging, Iowa Department of	Aging Programs	11,042,476	0	0	0	-99,552	10,942,924	0	0	0	0	0	0	10,942,924
Aging, Iowa Department of	Office of Long-Term Care Ombudsman	1,160,281	0	0	0	-10,460	1,149,821	0	0	0	0	0	0	1,149,821
Aging, Iowa Department of Total		12,202,757	0	0	0	-110,012	12,092,745	0	0	0	0	0	0	12,092,745
Public Health, Department of	Iowa Registry for Congenital & Inherited Disorders	223,521	0	18,545	0	0	242,066	0	0	0	0	0	0	242,066
Public Health, Department of	Addictive Disorders	24,985,831	0	0	0	-181,487	24,804,344	0	0	0	0	-161,820	-161,820	24,642,524
Public Health, Department of	Healthy Children and Families	5,325,632	0	0	0	-41,033	5,284,599	0	0	0	0	0	0	5,284,599
Public Health, Department of	Chronic Conditions	4,170,750	0	0	-560,282	-63,711	3,546,757	0	0	0	0	-21,599	-21,599	3,525,158
Public Health, Department of	Community Capacity	2,907,776	0	0	-471,085	-84,812	2,351,879	0	0	0	0	-4,245	-4,245	2,347,634
Public Health, Department of	Essential Public Health Services	8,197,878	0	0	-300,000	-236,936	7,660,942	0	0	0	0	-3,564	-3,564	7,657,378
Public Health, Department of	Infectious Diseases	1,646,426	0	0	150,000	-43,640	1,752,786	0	0	0	0	0	0	1,752,786
Public Health, Department of	Public Protection	4,195,139	0	0	-100,000	-11,252	4,083,887	0	0	0	0	-32,565	-32,565	4,051,322
Public Health, Department of	Resource Management	971,215	0	0	0	0	971,215	0	0	0	0	0	0	971,215
Public Health, Department of	Legislative General Reduction	-1,281,367	0	0	1,281,367	0	0	0	0	0	0	0	0	0
Public Health, Department of Total		51,342,801	0	18,545	0	-662,871	50,698,475	0	0	0	0	-223,793	-223,793	50,474,682
Human Services, Department of	Child Abuse Prevention	232,570	0	-25,133	0	0	207,437	200,874	0	0	-207,437	0	-6,563	200,874
Human Services, Department of	Commission Of Inquiry	1,394	0	0	0	0	1,394	0	0	0	0	-1,394	-1,394	0
Human Services, Department of	Non Resident Commitment M.III	142,802	0	0	0	-120,000	22,802	0	0	0	0	-18,833	-18,833	3,969
Human Services, Department of	General Administration	14,033,040	0	0	0	0	14,033,040	0	0	0	-320,316	-520,316	-840,632	13,192,408
Human Services, Department of	DHS - Department Wide Duties	2,879,274	0	0	0	0	2,879,274	0	0	0	0	0	0	2,879,274
Human Services, Department of	DHS - Legislative General Reduction	-1,467,303	0	0	1,467,303	0	0	0	0	0	0	0	0	0
Human Services, Department of	Field Operations	48,484,435	0	0	0	0	48,484,435	0	0	0	0	-31,767	-31,767	48,452,668
Human Services, Department of	Child Support Recoveries	12,586,635	0	0	0	0	12,586,635	0	0	0	0	-5,006	-5,006	12,581,629
Human Services, Department of	Eldora Training School	11,350,443	0	0	0	0	11,350,443	0	0	0	-838	0	-838	11,349,605
Human Services, Department of	Civil Commitment Unit for Sexual Offenders	9,464,747	0	0	0	0	9,464,747	0	0	0	-3,142	0	-3,142	9,461,605
Human Services, Department of	Cherokee MHI	13,870,254	0	0	0	0	13,870,254	0	0	0	-60,321	0	-60,321	13,809,933
Human Services, Department of	Independence MHI	17,513,621	0	0	0	0	17,513,621	0	0	0	-26,068	0	-26,068	17,487,553
Human Services, Department of	Glenwood Resource Center	17,887,781	0	0	0	0	17,887,781	499,707	0	0	-1,388,556	0	-888,849	16,998,932
Human Services, Department of	Woodward Resource Center	12,077,034	0	0	0	0	12,077,034	621,168	0	0	-840,478	0	-219,310	11,857,724
Human Services, Department of	Family Investment Program/JOBS	43,004,480	0	0	-1,467,303	-370,000	41,167,177	0	0	0	0	-9,956	-9,956	41,157,221
Human Services, Department of	State Supplementary Assistance	10,372,658	0	0	0	-500,000	9,872,658	0	0	0	-607,056	0	-607,056	9,265,602
Human Services, Department of	Medical Assistance	1,284,405,740	0	0	0	-1,413,323	1,282,992,417	99,505,974	0	0	-36,170,463	0	63,335,512	1,346,327,929
Human Services, Department of	Children's Health Insurance	8,518,452	0	0	0	-100,000	8,418,452	0	0	0	0	0	0	8,418,452
Human Services, Department of	Medical Contracts	17,626,464	0	0	0	-314,257	17,312,207	0	0	0	0	-344,285	-344,285	16,967,922
Human Services, Department of	Family Support Subsidy	1,069,282	0	0	0	-100,000	969,282	60,458	0	0	-46,541	0	13,917	983,199
Human Services, Department of	Connors Training	33,632	0	0	0	0	33,632	0	0	0	0	-505	-505	33,127
Human Services, Department of	Volunteers	84,686	0	0	0	0	84,686	0	0	0	0	-19,252	-19,252	65,434
Human Services, Department of	Child Care Assistance	39,343,616	0	0	0	0	39,343,616	1,946	0	0	0	-1,946	0	39,343,616
Human Services, Department of	Adoption Subsidy	40,777,910	0	0	0	0	40,777,910	622,291	0	0	0	0	622,291	41,400,201
Human Services, Department of	Child and Family Services	87,279,375	0	0	0	-1,398,462	85,880,913	0	0	0	0	-124,404	-124,404	85,756,509
Human Services, Department of Total		1,691,573,022	0	-25,133	0	-4,316,042	1,687,231,847	101,512,418	0	0	-39,671,216	-1,077,666	60,763,537	1,747,995,384
Veterans Affairs, Department of	General Administration	1,142,557	0	0	0	-26,977	1,115,580	0	0	0	0	-5	-5	1,115,575
Veterans Affairs, Department of	Iowa Veterans Home	7,228,140	0	0	0	-65,164	7,162,976	3,522,907	0	0	-6,068,696	0	-2,545,790	4,617,186
Veterans Affairs, Department of	Vets Home Ownership Program	2,000,000	0	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000
Veterans Affairs, Department of	Injured Veterans Grant Program	0	0	0	0	0	0	233,897	0	0	-213,897	0	20,000	20,000
Veterans Affairs, Department of	Veterans County Grants	947,925	0	0	0	-9,900	938,025	223,970	0	0	-210,474	0	13,496	951,521
Veterans Affairs, Department of Total		11,318,622	0	0	0	-102,041	11,216,581	3,980,774	0	0	-6,493,068	-5	-2,512,299	8,704,282
Grand Total		\$ 1,766,437,202	\$ 0	\$ -6,588	\$ 0	\$ -5,190,966	\$ 1,761,239,648	\$ 105,493,193	\$ 0	\$ 0	\$ -46,164,284	\$ -1,301,464	\$ 58,027,445	\$ 1,819,267,093

**FY 2018 General Fund Appropriation Activity
Justice System Appropriation Subcommittee**

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Attorney General	General Office A.G.	6,672,307	0	0	0	-280,069	6,392,238	0	0	0	0	-3,020	-3,020	6,389,218
Attorney General	Victim Assistance Grants	5,016,708	0	0	0	0	5,016,708	341,881	0	0	-182,863	0	159,018	5,175,726
Attorney General	Legal Services Poverty Grants	2,304,601	0	0	0	-98,402	2,206,199	0	0	0	0	0	0	2,206,199
Attorney General Total		13,993,616	0	0	0	-378,471	13,615,145	341,881	0	0	-182,863	-3,020	155,998	13,771,143
Civil Rights Commission	Civil Rights Commission	1,157,062	0	0	0	-10,431	1,146,631	0	0	0	0	0	0	1,146,631
Civil Rights Commission Total		1,157,062	0	0	0	-10,431	1,146,631	0	0	0	0	0	0	1,146,631
Corrections, Department of	Corrections Real Estate-Capitals from Sales	0	0	19,669	0	0	19,669	0	0	0	0	0	0	19,669
Corrections, Department of	State Cases Court Costs	10,000	0	-10,000	0	0	0	0	0	0	0	0	0	0
Corrections, Department of	CBC District I	14,636,766	0	0	150,000	-133,331	14,653,435	807,391	0	0	-728,003	0	79,388	14,732,823
Corrections, Department of	CBC District II	11,383,739	0	0	50,000	-103,097	11,330,642	0	0	0	0	0	0	11,330,642
Corrections, Department of	CBC District III	7,167,957	0	0	0	-64,633	7,103,324	399,395	0	0	-711,133	0	-311,738	6,791,586
Corrections, Department of	CBC District IV	5,579,922	0	0	100,000	-51,215	5,628,707	365,565	0	0	-493,393	0	-127,828	5,500,879
Corrections, Department of	CBC District V	20,857,940	0	0	700,000	-194,385	21,363,555	1,015,848	0	0	0	0	1,015,848	22,379,403
Corrections, Department of	CBC District VI	14,713,165	0	0	0	-132,667	14,580,498	939,284	0	0	-614,973	0	324,311	14,904,809
Corrections, Department of	CBC District VII	7,777,341	0	0	0	-70,127	7,707,214	563,913	0	0	-261,150	0	302,763	8,009,977
Corrections, Department of	CBC District VIII	8,084,521	0	0	0	-72,897	8,011,624	362,752	0	0	-301,585	0	61,167	8,072,791
Corrections, Department of	Corrections Administration	5,153,905	0	0	0	-106,937	5,046,968	0	0	0	-11,807	-11,807	-23,614	5,023,354
Corrections, Department of	Iowa Corrections Offender Network	2,000,000	0	0	0	0	2,000,000	0	0	0	0	0	0	2,000,000
Corrections, Department of	County Confinement	1,575,092	0	0	0	0	1,575,092	0	0	0	0	-574,006	-574,006	1,001,086
Corrections, Department of	Federal Prisoners/ Contractual	484,411	0	0	0	0	484,411	0	0	0	0	-325,005	-325,005	159,406
Corrections, Department of	Corrections Education	2,608,109	0	0	0	0	2,608,109	583,152	0	0	-1,268,416	0	-685,264	1,922,845
Corrections, Department of	Mental Health/Substance Abuse - DOC wide	28,065	0	0	0	0	28,065	0	0	0	0	-15	-15	28,050
Corrections, Department of	DOC - Department Wide Duties	1,297,894	0	0	-1,297,894	0	0	0	0	0	0	0	0	0
Corrections, Department of	Ft. Madison Institution	42,719,050	0	0	-1,639,168	-370,413	40,709,469	0	0	0	0	-323	-323	40,709,146
Corrections, Department of	Anamosa Institution	32,827,163	0	0	-663,015	-290,020	31,874,128	0	0	0	-11,308	-11,308	-22,616	31,851,512
Corrections, Department of	Oakdale Institution	59,491,533	0	0	822,894	-543,848	59,770,579	0	0	0	-4,126	-4,126	-8,252	59,762,327
Corrections, Department of	Newton Institution	27,661,220	0	0	400,000	-253,025	27,808,195	0	0	0	-114	-114	-229	27,807,966
Corrections, Department of	Mt. Pleasant Inst.	24,676,413	0	0	850,000	-230,169	25,296,244	0	0	0	-4,028	-4,028	-8,057	25,288,187
Corrections, Department of	Rockwell City Institution	9,720,458	0	0	738,403	-94,306	10,364,555	0	0	0	-1,661	-1,661	-3,323	10,361,232
Corrections, Department of	Clarinda Institution	25,085,406	0	0	-304,456	-223,447	24,557,503	0	0	0	-43,541	-43,541	-87,082	24,470,421
Corrections, Department of	Mitchellville Institution	22,394,090	0	0	200,000	-203,728	22,390,362	0	0	0	0	0	0	22,390,362
Corrections, Department of	Ft. Dodge Institution	29,766,995	0	0	-106,764	-267,443	29,392,788	0	0	0	-1,573	-1,573	-3,146	29,389,642
Corrections, Department of Total		377,701,155	0	9,669	0	-3,405,688	374,305,136	5,037,300	0	0	-4,456,813	-977,509	-397,021	373,908,115
Law Enforcement Academy	Iowa Law Enforcement Academy	954,756	0	0	0	-8,607	946,149	0	0	0	0	-178	-178	945,971
Law Enforcement Academy Total		954,756	0	0	0	-8,607	946,149	0	0	0	0	-178	-178	945,971
Parole, Board of	Parole Board	1,191,731	0	0	0	0	1,191,731	0	0	0	-42,869	-42,869	-85,739	1,105,992
Parole, Board of Total		1,191,731	0	0	0	0	1,191,731	0	0	0	-42,869	-42,869	-85,739	1,105,992
Public Defense, Department of	Compensation and Expense	342,556	0	269,645	0	0	612,201	0	0	0	0	0	0	612,201
Public Defense, Department of	Public Defense, Department of	6,223,324	0	0	0	-59,193	6,164,131	0	0	0	-900	-4,921	-5,821	6,158,310
Public Defense, Department of Total		6,565,880	0	269,645	0	-59,193	6,776,332	0	0	0	-900	-4,921	-5,821	6,770,511
Homeland Security and Emergency Management	Homeland Security & Emergency Mgmt. Division	2,121,927	0	0	0	-19,130	2,102,797	18,694	0	0	0	0	18,694	2,121,491
Homeland Security and Emergency Management Total		2,121,927	0	0	0	-19,130	2,102,797	18,694	0	0	0	0	18,694	2,121,491
Public Safety, Department of	DPS Sexual Abuse Evidence Processing	200,000	0	0	0	-200,000	0	0	0	0	0	0	0	0
Public Safety, Department of	DPS-POR Unfunded Liabilities Until 85 Percent	5,000,000	0	0	0	0	5,000,000	0	0	0	0	0	0	5,000,000
Public Safety, Department of	Public Safety - Department Wide Duties	1,834,973	0	0	-1,834,973	0	0	0	0	0	0	0	0	0
Public Safety, Department of	Public Safety Administration	4,143,131	0	0	191,572	0	4,334,703	0	0	0	-14,166	-14,166	-28,333	4,306,370
Public Safety, Department of	DPS - Human Trafficking	150,000	0	0	0	0	150,000	0	0	0	0	0	0	150,000
Public Safety, Department of	Public Safety DCI	13,590,544	0	0	672,539	0	14,263,083	0	0	0	-4,271	-4,271	-8,541	14,254,542
Public Safety, Department of	DCI - Crime Lab Equipment/Training	302,345	0	0	0	0	302,345	0	0	0	0	0	0	302,345
Public Safety, Department of	Public Safety Undercover Funds	109,042	0	0	0	0	109,042	0	0	0	0	0	0	109,042
Public Safety, Department of	Narcotics Enforcement	7,453,300	0	0	132,573	0	7,585,873	0	0	0	-749	-749	-1,498	7,584,375
Public Safety, Department of	DPS Fire Marshal	4,686,714	0	0	78,342	0	4,765,056	0	0	0	-11,986	-11,986	-23,973	4,741,083
Public Safety, Department of	Iowa State Patrol	61,366,340	0	0	759,947	0	62,126,287	0	0	0	-17,796	-17,796	-35,592	62,090,695
Public Safety, Department of	DPS/SPOC Sick Leave Payout	279,517	0	0	0	0	279,517	0	0	0	0	0	0	279,517
Public Safety, Department of	Fire Fighter Training	825,520	0	0	0	0	825,520	135,812	0	0	-39,163	0	96,649	922,169
Public Safety, Department of	Statewide Interoperable Communications System.	115,661	0	0	0	0	115,661	0	0	0	0	0	0	115,661
Public Safety, Department of Total		100,057,087	0	0	0	-200,000	99,857,087	135,812	0	0	-88,131	-48,968	-1,287	99,855,800
Judicial Branch	Judicial Branch	175,686,612	0	0	0	-1,611,815	174,074,797	0	0	0	-12,937	-12,937	-25,873	174,048,924
Judicial Branch	Jury & Witness (GF) to Revolving Fund (0043)	3,100,000	0	0	0	0	3,100,000	0	0	0	0	0	0	3,100,000
Judicial Branch Total		178,786,612	0	0	0	-1,611,815	177,174,797	0	0	0	-12,937	-12,937	-25,873	177,148,924
Grand Total		\$ 682,529,826	\$ 0	\$ 279,314	\$ 0	\$ -5,693,335	\$ 677,115,805	\$ 5,533,687	\$ 0	\$ 0	\$ -4,784,513	\$ -1,090,401	\$ -341,227	\$ 676,774,578

**FY 2018 General Fund Appropriation Activity
Legislative Branch**

Special Department Name	Appropriation Name	Appropriation	EEF Transfer	Adj. to Standings	Session Law Adjustments	Suppl. & Deapprop.	Total Net Approp	Balance Brought Forward	Approp Transfer In	Approp Transfer Out	Balance Carry Forward	Reversions	Total Net Approp	Total Approp Expended
Legislative Branch	International Relations Account	10,000	0	-8,904	0	0	1,096	0	0	0	0	0	0	1,096
Legislative Branch	House	10,192,083	0	1,624,160	0	-94,815	11,721,428	0	0	0	0	0	0	11,721,428
Legislative Branch	Senate	7,239,664	0	1,505,808	0	-71,830	8,673,642	0	0	0	0	0	0	8,673,642
Legislative Branch	Joint Legislative Expenses	865,681	0	505,523	0	-11,493	1,359,711	0	0	0	0	0	0	1,359,711
Legislative Branch	Legislative Services Agency	12,115,804	0	-299,019	0	-96,251	11,720,534	0	0	0	0	0	0	11,720,534
Legislative Branch	Citizens Aide	1,446,768	0	338,729	0	-12,929	1,772,568	0	0	0	0	0	0	1,772,568
Legislative Branch Total		31,870,000	0	3,666,297	0	-287,318	35,248,979	0	0	0	0	0	0	35,248,979
Grand Total		\$ 31,870,000	\$ 0	\$ 3,666,297	\$ 0	\$ -287,318	\$ 35,248,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 35,248,979